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STATE OF MONTANA

DEPARTMENT OF PROFESSIONAL AND OCCUPATIONAL LICENSING

REPORT ON AUDIT

Conducted Under Contract By
Misfeldt and Garnett
Certified Public Accountants

Fiscal Year Ended June 30, 1976

OFFICE OF THE LEGISLATIVE AUDITOR
STATE OF MONTANA
STATE CAPITOL • HELENA

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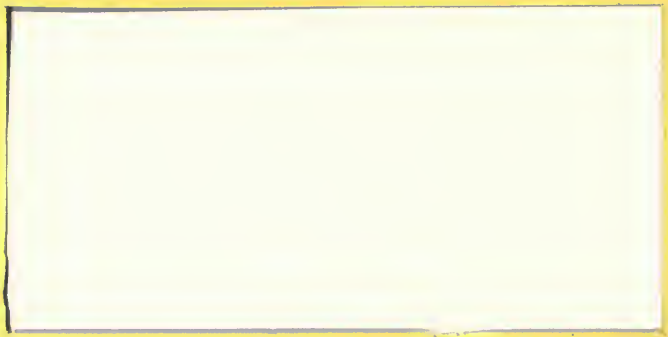

STATE OF MONTANA

DEPARTMENT OF PROFESSIONAL AND OCCUPATIONAL LICENSING

REPORT ON AUDIT

Conducted Under Contract By
Misfeldt and Garnett
Certified Public Accountants

Fiscal Year Ended June 30, 1976

76C-20

OVERVIEW

AUDIT OF
DEPARTMENT OF PROFESSIONAL AND OCCUPATIONAL LICENSING
NOVEMBER 1976

INTRODUCTION

The audit of the Department of Professional and Occupational Licensing was a financial-compliance audit. The purpose of the audit was to determine whether the financial operations of the office were properly conducted, and the financial statements were presented fairly and departments complied with applicable state laws and regulations.

The audit covered the fiscal year ended June 30, 1976, and resulted in a qualified opinion on the financial statements. Qualified opinion means that exception to one or more items in the financial statements is taken by the auditor. A statement of fixed assets required by generally accepted accounting principles is not included in the financial report.

There are fourteen recommendations in the audit report. These recommendations were discussed with the director and his assistant. They concurred with eleven of the recommendations, partially disagreed with one recommendation, and disagreed in entirety on two recommendations.

SYNOPSIS OF MAJOR FINDINGS

A. Uniform control and accounting system:

We are recommending that all boards use a uniform method of handling cash receipts, refunds and voided licenses; and that they be instructed in the use of the SBAS. This would include the uniform handling of bad or dishonored checks and the initial recording of revenue.

B. Control of fixed assets:

We recommend the keeping of a control card for each piece of equipment.

C. Travel expense claims:

We recommend that one employee be given the responsibility of examining and processing all travel claims.

D. Renewal and personnel:

In order to minimize the huge workloads for some boards at renewal time, we are recommending that renewal dates be staggered and that licenses should be valid for more than one year.

CONCLUSION

The Director has concurred with eleven of the recommendations and has started to implement them in the various boards.

The agency's disagreement in regard to renewal forms for all boards is predicated on the belief that they do not have the statutory authority to do so.

They disagreed with not assigning Central Services personnel to the various boards due to better utilizing the time of each employee.

In our recommendation to improve internal control in the handling of mail we feel that, if tried and the additional costs are not prohibitive, the internal control is worth the costs involved.

STATE OF MONTANA

Office of the Legislative Auditor

STATE CAPITOL
HELENA, MONTANA 59601
406/449-3122

MORRIS L. BRUSETT
LEGISLATIVE AUDITOR

DEPUTY LEGISLATIVE AUDITORS:
JOSEPH J. CALNAN
ADMINISTRATION AND PROGRAM AUDITS
ELLEN FEAVER
FINANCIAL-COMPLIANCE AND CONTRACTED AUDITS

STAFF LEGAL COUNSEL
JOHN W. NORTHEY

November 4, 1976

The Legislative Audit Committee
of the Montana State Legislature:

Transmitted herewith is the report on the audit of the Department of Professional and Occupational Licensing for the year ended June 30, 1976.

The audit was conducted by Misfeldt and Garnett, CPA's, under a contract between the firm and our office. The comments and recommendations contained in this report represent the views of the firm and not necessarily the Legislative Auditor.

The agency's written response to the report recommendations is included in the back of the audit report.

Respectfully submitted,

Morris L. Brusett

Morris L. Brusett, C.P.A.
Legislative Auditor

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SUMMARY OF RECOMMENDATIONS

As a separate section in the front of each audit report we include a listing of all recommendations together with a notation as to whether the agency concurs or does not concur with each recommendation. This listing serves as a means of summarizing the recommendations contained in the report and the audited agency's reply thereto and also as a ready reference to the supporting comments. The full reply of the Department of Professional and Occupational Licensing is included in the back of this report.

	Page
In order to improve internal control, we would recommend that all mail be opened by Central Services. This person would segregate mail by boards, stamp all checks "for deposit only", run tape on the receipts by board, attach the tape to each board's mail, and record the total receipts by board in a daily journal. The subsequent procedures would be identical to those presently followed up to the deposit being prepared. The office manager should then compare the board's deposits with the receipts ledger maintained by the person who opens the mail to insure that the deposits are being made on a timely basis.	3
Agency Reply: Partially concur. See page 162.	
A prenumbered three copy receipt form should be used by each board for cash receipts. One copy would be given to the licensee at the time of payment. The second copy would be attached to the applicable deposit report thereby backing up the cash total. The third copy would be retained by the board secretary. All copies of voided receipts should be retained.	4
Agency Reply: Concur. See page 163.	
All board secretaries should be instructed in the use of the SBAS system. Major emphasis should be placed on the reports which pertain to income. Then the board secretaries could keep a reconciliation between their ledgers and the SBAS Form 631. The SBAS system does not supply a printout which shows payee, claim number, warrant number and expense distribution. A printout with this information would make the records more usable. The director, office manager and board secretaries would have one report which indicated how the appropriations were spent.	5
Agency Reply: Concur. See page 164.	

Page

All boards should adopt a uniform method of handling refunds and keep a separate file containing all refunds for the year. Board secretaries should be notified when the refunds are actually paid. 6

Agency Reply: Partially concur. See page 165.

All board secretaries should be trained in reconciling their monthly and year-to-date earnings to SBAS forms 631 and 632. Dishonored checks should be reconciled monthly. Board secretaries should be advised of all no-warrant transfers and journal vouchers affecting their board. 7

Agency Reply: Concur. See page 166.

All boards should adopt the same method of accounting for voided licenses or registration slips. A special file should be maintained by each board to account for all voided licenses or registration slips for the year. A separate file should be kept for each year. 8

Agency Reply: Concur. See page 166.

All boards should use similar prenumbered renewal forms. Information relevant to each board could be printed separately on their individual forms. The first copy would be the renewal notice which is sent to the licensee. There should also be a "reminder copy" in case the fee is not received by a certain date. The form would also have three copies of a renewal license with two copies to be sent to the licensee upon payment of the fee. The third copy would be kept on file and it would indicate the day payment was received. An alphabetical card file should be maintained showing the renewal number and date payment was received in addition to all other pertinent license information. 9

Agency Reply: Do not concur. See page 167.

The boards should propose to the Legislature a change to stagger the renewal date for the larger boards. This could be achieved by making licenses good for more than one year or by having quarterly or semi-annual renewal dates for licenses. For example, one fourth of the nurses would renew on April 30th, June 30th, September 30, and December 31st.

Page

There would still be a secretary appointed for each board. However, the Director could temporarily assign board secretaries who were not processing their own renewals to assist those who needed help. 10

Agency Reply: Concur. See page 168.

Personnel assigned to Central Services should not be assigned the responsibilites of any of the boards. 11

Agency Reply: Do not concur. See page 169.

Take a complete annual inventory of its fixed assets, update the control cards for any changes during the year that were not properly recorded. 12

Agency Reply: Concur. See page 170.

Keep control cards updated for all changes when they occur. 12

Agency Reply: Concur. See page 170.

Require proper authorization for disposal or transfering of assets. 12

Agency Reply: Concur. See page 170.

Designate one employee to examine and process all the travel expense claims for allowable reimbursement on a twice monthly basis. 13

Agency Reply: Concur. See page 171.

A uniform policy should be established on how to handle bad or dishonored checks. A register should be maintained by each secretary showing the name, the amount, revenue ID number, date of notification, date of recovery, and the date it was turned over to Central Services for processing. 14

Agency Reply: Concur. See page 171.

All licensee records should be in fireproof files. At present only two boards have such, and two others have safes. The cost of purchasing fireproof files for each board could be excessive. A possible alternative could be to have all permanent licensee information put on microfilm. The existing fireproof files and safes could then be used to safeguard the card files maintained by each board. 15

Agency Reply: Concur. See page 172.

Page

A uniform system should be implemented and all board secretaries should be trained in maintaining a ledger. Large boards which have numerous renewals in a short period of time would not be required to make a line entry for each renewal. They would show a batch number corresponding to a group of renewals which would be stored together and appropriately labeled. Receipts for initial applications for licenses should be reviewed to insure that a file has been created pursuant to Section 66-1019, R.C.M. 1947. 16

Agency Reply: Concur. See page 172.

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

ADMINISTRATIVE OFFICIALS

THOMAS L. JUDGE
GOVERNOR

ED CARNEY	Director
MARY LOU CRAWFORD	Centralized Services Administrative Assistant
TIMOTHY J. MELOY	Legal Advisor Special Assistant to the Attorney General's Office
JOHN HALE	Part-Time Administrator of Legal Regulations

MISFELDT & GARNETT
CERTIFIED PUBLIC ACCOUNTANTS

nce D. Misfeldt, C.P.A.
rt J. Garnett, C.P.A.

FIRST NATIONAL BANK BUILDING
GREAT FALLS, MONTANA
59401

Phone 761-3750
Area Code 406
IN REPLY
REFER TO:

THE LEGISLATIVE AUDIT COMMITTEE
OF THE MONTANA STATE LEGISLATURE

We have examined the balance sheets of the Department of Professional & Occupational Licensing as of June 30, 1976, and the statements of operations and changes in fund balances as set forth in the table of contents in this report for the year then ended. Our examination was made in accordance with generally accepted governmental auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The various boards have not maintained a record of their general equipment or fixed assets, and accordingly a statement of general fixed assets, required by generally accepted accounting principles, is not included in the financial report.

In our opinion, the accompanying balance sheets, statements of operations, and changes in fund balances present fairly the financial position of the various boards of the State of Montana, Department of Professional & Occupational Licensing at June 30, 1976 and the results of operations of such boards for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Misfeldt & Garnett

DATED AT:
GREAT FALLS, MONTANA
SEPTEMBER 28, 1976

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

1. INCOMING MAIL

Mail is segregated by boards. Each board processes its own mail; recording receipts and preparing deposits. The deposits are given to Central Services where they are included in that day's collections report and deposited in the State Treasury.

RECOMMENDATION

In order to improve internal control, we would recommend that all mail be opened by Central Services. This person would segregate mail by boards, stamp all checks "for deposit only", run tape on the receipts by board, attach the tape to each board's mail, and record the total receipts by board in a daily journal. The subsequent procedures would be identical to those presently followed up to the deposit being prepared. The office manager should then compare the board's deposits with the receipts ledger maintained by the person who opens the mail to insure that the deposits are being made on a timely basis.

2. CASH RECEIPTS

There is no uniform method for handling and depositing cash receipts. Some boards do not retain a copy of the receipt issued to the licensee. Cash included on deposit reports is entered in the total. Some boards itemize the cash receipts on the back of the deposit reports while others do not.

All cash receipts should be handled in the same manner. Board secretaries should have receipts for all cash payments and be able to identify cash included in deposit reports.

RECOMMENDATION

A prenumbered three copy receipt form should be used by each board for cash receipts. One copy would be given to the licensee at the time of payment. The second copy would be attached to the applicable deposit report thereby backing up the cash total. The third copy would be retained by the board secretary. All copies of voided receipts should be retained.

3. ACCOUNTING CONTROLS

The SBAS system is utilized in the accounting records of all boards. This system is not understood by all of the board secretaries. Information is spread into many different forms and there is no flow chart showing how the system works. All pertinent information concerning cash disbursements is not available on one output form.

RECOMMENDATION

All board secretaries should be instructed in the use of the SBAS system. Major emphasis should be placed on the reports which pertain to income. Then the board secretaries could keep a reconciliation between their ledgers and the SBAS Form 631.

The SBAS system does not supply a printout which shows payee, claim number, warrant number and expense distribution. A printout with this information would make the records more usable. The director, office manager and board secretaries would have one report which indicated how the appropriations were spent.

4. REFUNDS

A refund is processed by the board secretary in the following manner:

Three copies of a refund claim are prepared and sent to Central Services. Central Services prepares the transfer warrant claim and attaches two copies of the refund claim to it and sends it in for payment.

A copy of the transfer warrant claim and refund claim are kept by Central Services.

Accounting processes the claim and sends it to the auditor's office. The auditor processes the claim for payment and sends a copy of the refund claim to the licensee.

All boards do not keep a file or any record of refunds they have sent in for payment.

RECOMMENDATION

All boards should adopt a uniform method of handling refunds and keep a separate file containing all refunds for the year. Board secretaries should be notified when the refunds are actually paid.

5. RECONCILIATION OF INCOME

All board secretaries do not reconcile their deposit reports to the monthly statements. Some keep a ledger showing income by category and the related refunds. Others just have a list showing the name of the licensee and the receipts.

RECOMMENDATION

All board secretaries should be trained in reconciling their monthly and year-to-date earnings to SBAS forms 631 and 632. Dishonored checks should be reconciled monthly. Board secretaries should be advised of all non-warrant transfers and journal vouchers affecting their board.

6. VOIDED LICENSES

The department does not have a uniform system for handling voided licenses or registration slips. Some keep a separate file, others put them in the file of the licensee they would have pertained to, and others have no control at all.

RECOMMENDATION

All boards should adopt the same method of accounting for voided licenses or registration slips. A special file should be maintained by each board to account for all voided licenses or registration slips for the year. A separate file should be kept for each year.

7. RENEWALS SYSTEM

The department does not have a uniform system for sending out renewal applications. Some boards are computerized and others are processed totally by the board secretary. A standardized policy would reduce the possibility of some license renewal notices from being overlooked and it would establish a control over the number of licenses issued.

RECOMMENDATION

All boards should use similar prenumbered renewal forms. Information relevant to each board could be printed separately on their individual forms. The first copy would be the renewal notice which is sent to the licensee. There should also be a "reminder copy" in case the fee is not received by a certain date. The form would also have three copies of a renewal license with two copies to be sent to the licensee upon payment of the fee. The third copy would be kept on file and it would indicate the day payment was received. An alphabetical card file should be maintained showing the renewal number and date payment was received in addition to all other pertinent license information.

8. RENEWALS - TIMING AND USE OF PERSONNEL

Licenses are not renewed uniformly throughout the year. Some boards have an enormous number of renewals due on the same date each year. Approximately 34,050 licenses are issued annually with 23,000 due on December 31st and 6800 on June 30th. Various renewal dates are used for 2900 other licenses; 1150 plumbers are renewed one year from the date of their license and 200 are renewed every two years. This system creates peak workloads for certain boards during short periods of time. Temporary office help has been hired to assist with renewals in the past.

Since the boards have been reorganized into one department, then the department should be organized in the most efficient manner. Presently, one or several boards may be overburdened in June or December while others may not be so busy. Since the boards have been reorganized to promote effiency, the workings of each board could also be changed.

RECOMMENDATION

The boards should propose to the Legislature a change to stagger the renewal date for the larger boards. This could be achieved by making licenses good for more than one year or by having quarterly or semi-annual renewal dates for licenses. For example, one fourth of the nurses would renew on April 30th, June 30th, September 30, and December 31st.

There would still be a secretary appointed for each board. However, the Director could temporarily assign board secretaries who were not processing their own renewals to assist those who needed help.

9. SEPARATION OF DUTIES

Secretaries assigned to Central Services are also given the responsibilities for some boards. The Director handles two boards. Central Services should be a separate function supplying services to board secretaries. Their responsibilities should not include control over issuance of licenses and recording of receipts.

RECOMMENDATION

Personnel assigned to Central Services should not be assigned the responsibilities of any of the boards.

10. FIXED ASSETS

Accounting for fixed assets is limited to number control of items. A detailed listing of assets was not maintained until a few years ago, when a physical inventory was taken. Items were categorized and each item was marked with a code number.

The detailed listing is maintained in the form of a card file, with the assets being categorized into groups. The cards contain a description, assigned number, location, authorization for disposal, date acquired, purchase price, etc. Central Services is responsible for this listing of the assets.

The control over the fixed assets needs to be improved. The cards on the fixed assets are not kept up to date. The authorization for disposal is not always signed. The transfer of assets from one board to another is not properly handled. A physical inventory should be taken annually.

During our examination of fixed assets, we discovered that some assets had been renumbered and/or transfered and this was not recorded on the control cards for fixed assets. There should be approval required for the transfering of assets, and the transfer should be properly recorded on the control cards.

RECOMMENDATION

We recommend that the Department of Professional and Occupational Licensing:

1. Take a complete annual inventory of its fixed assets, update the control cards for any changes during the year that were not properly recorded.

2. Keep control cards updated for all changes when they occur.

3. Require proper authorization for disposal or transfering of assets.

11. TRAVEL EXPENSES

The department processes employee claims for reimbursement of travel expenses (meals, mileage, lodging) when submitted. There are instances of travel claims being submitted more frequently than the twice monthly limitation set by statute.

We do not believe it is efficient for the travel expense claims to be processed in the current manner. It would be better for the department to designate one employee to process the travel expense claims on a twice monthly basis. By processing claims on a twice monthly basis the statute prohibiting submittance of claims more than twice a month would be complied with. This one employee would be responsible for determining the amount of reimbursement allowable by statute for each claim. This employee would have a familiarity with the travel statutes and reimbursement requirements that could not be attained by several employees randomly processing claims. The delegation of this duty to one employee would enhance the control necessary in processing travel expense claims.

RECOMMENDATION

We recommend that the department designate one employee to examine and process all the travel expense claims for allowable reimbursement on a twice monthly basis.

12. BAD OR DISHONORED CHECKS

Dishonored checks are not being handled properly. Board secretaries do not always know which dishonored checks are in the system or what to do when they get a replacement check.

RECOMMENDATION

A uniform policy should be established on how to handle bad or dishonored checks. A register should be maintained by each secretary showing the name, the amount, revenue ID number, date of notification, date of recovery, and the date it was turned over to Central Services for processing.

13. FILES

Most licensee records are kept in non-fireproof file cabinets. The Morticians board lost many of their files because of a flood several years ago. Licensee records are an important part of the operation of all boards and should be safeguarded.

RECOMMENDATION

All licensee records should be in fireproof files. At present only two boards have such, and two others have safes. The cost of purchasing fireproof files for each board could be excessive. A possible alternative could be to have all permanent licensee information put on microfilm. The existing fireproof files and safes could then be used to safeguard the card files maintained by each board.

14. INITIAL RECORDING OF REVENUE

Various methods are used by board secretaries to record revenue. Some use ledgers and segregate income by ID numbers. Others just list revenue in a book but do not calculate totals. Deposit reports that list each payee and ID number are the only records kept by some boards, while others just keep written receipts.

A uniform system of recording revenue would make the department run more efficiently. Everyone would have a basic knowledge of departmental procedures applicable to each board. A standard ledger should be utilized by each board to record the individual's name and the revenue ID number. The revenue ID number should also be consolidated especially since certain boards have over 20 ID numbers.

RECOMMENDATION

A uniform system should be implemented and all board secretaries should be trained in maintaining a ledger. Large boards which have numerous renewals in a short period of time would not be required to make a line entry for each renewal. They would show a batch number corresponding to a group of renewals which would be stored together and appropriately labeled. Receipts for initial applications for licenses should be reviewed to insure that a file has been created pursuant to Section 66-1019, R.C.M. 1947.

FINANCIAL STATEMENTS

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF CENTRAL SERVICES

BALANCE SHEET - JUNE 30, 1976
EXHIBIT "A"

A S S E T S

Cash in State Treasury	$10 045 77	
Deferred accounts receivable	20 00	
Accounts receivable - dishonored checks	84 00	
TOTAL		$10 149 77

L I A B I L I T I E S A N D F U N D B A L A N C E

Accrued support expenditures	$ 2 620 71	
Reserve for reverted appropriations (Exhibit "C")	6 781 36	
Inter-entity loan receivable	600 00	
Reserve for deferred accounts receivable	20 00	
TOTAL LIABILITIES		$10 022 07
FUND BALANCE (Exhibit "C")		127 70
TOTAL		$10 149 77

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF CENTRAL SERVICES

STATEMENT OF REVENUE AND EXPENDITURES
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "B"

REVENUE:		
Accounting entity transfer (Exhibit "C")		$ 92 783 00
EXPENDITURES:	BUDGET	ACTUAL
Personal services:		
Hourly wages	$ 59 037 00	$ 57 429 23
Other compensation		50 00
Employee benefits	7 084 00	6 652 06
Total	$ 66 121 00	$ 64 131 29
Operating expenses:		
Contracted services	$ 2 025 00	$ 1 125 58
Supplies and materials (Note 1)	1 224 00	(5 852 00)
Communications	5 444 00	4 762 09
Travel	500 00	293 00
Rent	14 976 00	19 628 64
Repairs and maintenance	124 00	287 30
Other expenses	280 00	160 50
Total	$ 24 573 00	$ 20 405 11
Equipment	$ 1 100 00	$ 476 24
TOTAL EXPENDITURES (Exhibit "C")		$ 85 012 64
YEAR-END APPROPRIATION BALANCE (Exhibit "C")		6 781 36
TOTAL APPROPRIATION	$ 91 794 00	$ 91 794 00

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF CENTRAL SERVICES

STATEMENT OF CHANGES IN FUND BALANCE
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "C"

BALANCE, JULY 1, 1975	$ 3 825 17	
Receipts and additions:		
Revenue (Exhibit "B")	92 783 00	
Total		$ 96 608 17
Deductions:		
Expenditures (Exhibit "B")	$ 85 012 64	
Reverted appropriation (Exhibits "A" and "B")	6 781 36	
Prior year expenditure adjustment	4 686 47	
Total		96 480 47
BALANCE, JUNE 30, 1976 (Exhibit "A")		$ 127 70

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF CENTRAL SERVICES

COMMENTS

The deferred accounts receivable of $20.00 and reserve for $20.00 should be charged off as it is unknown.

The accounts receivable for dishonored check of $84.00 should be charged off.

The inter-entity loan receivable credit balance of $600.00 should be charged off with an entry on real estate records due to error in journal entry voucher # 15 on September 18, 1975.

NOTE 1: The supplies and materials consists of the following:

Food	$ 106 50
Office	826 93
Photo and reproduction	(7 379 10)
Professional	15 00
Printing	447 17
Books	131 50
TOTAL	$(5 852 00)

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF ABSTRACTORS

J. L. Cady	Great Falls	4-1-77
Russell L. Culver	Baker	4-1-79
Glenn Kenney	Helena	4-1-78

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF ABSTRACTORS

BALANCE SHEET - JUNE 30, 1976
EXHIBIT "A"

A S S E T S

Cash in State Treasury	$ 1 373 1

L I A B I L I T I E S A N D F U N D B A L A N C E

Reserve for reverted appropriations (Exhibit "C")	$ 41 83	
TOTAL LIABILITIES		$ 41 8
FUND BALANCE (Exhibit "C")		1 331 2
TOTAL		$ 1 373 1

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF ABSTRACTORS

STATEMENT OF REVENUE AND EXPENDITURES
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "B"

REVENUE:		
Certificates of registration:		
Renewal		$ 755 00
Original		15 00
Certificates of authority:		
Renewal		1 625 00
Original		75 00
Examinations		245 00
TOTAL REVENUE (Exhibit "C")		$ 2 715 00

EXPENDITURES:	BUDGET	ACTUAL
Personal services:		
Wages	$ 369 00	$ 693 66
Other compensation	300 00	287 50
Employee benefits	44 00	93 68
Total	$ 713 00	$ 1 074 84
Operating expenses:		
Contracted services	$ 370 00	$ 527 50
Supplies and materials	218 00	59 31
Communications	143 00	49 59
Travel	675 00	535 93
Repairs and maintenance	20 00	
Other expenses	50 00	
Total	$ 1 476 00	$ 1 172 33
Equipment	$ 100 00	
Accounting entity transfer	$ 145 00	$ 145 00
TOTAL EXPENDITURES (Exhibit "C")		$ 2 392 17
YEAR-END APPROPRIATION BALANCE (Exhibit "C")		$ 41 83
TOTAL APPROPRIATION	$ 2 434 00	$ 2 434 00

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF ABSTRACTORS

STATEMENT OF CHANGES IN FUND BALANCE
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "C"

BALANCE, JULY 1, 1975	$ 1 050 28	
Receipts and additions:		
Revenue (Exhibit "B")	2 715 00	
Total		$ 3 765 28
Deductions:		
Expenditures (Exhibit "B")	$ 2 392 17	
Reverted appropriations (Exhibits "A" and "B")	41 83	
Total		2 434 00
BALANCE, JUNE 30, 1976 (Exhibit "A")		$ 1 331 28

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF ARCHITECTS

Martin W. Crennen	Helena	3-27-79
Raymond Thon	Kalispell	3-27-78
Harold C. Rose' (cle)	Bozeman	3-27-77

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF ARCHITECTS

BALANCE SHEET - JUNE 30, 1976
EXHIBIT "A"

A S S E T S

Cash in State Treasury	$25 283 4

L I A B I L I T I E S A N D F U N D B A L A N C E

Accrued support expenditures	$ 199 64	
Reserve for reverted appropriations (Exhibit "C")	5 482 38	
TOTAL LIABILITIES		$ 5 682 0
FUND BALANCE (Exhibit "C")		19 601 3
TOTAL		$25 283 4

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF ARCHITECTS

STATEMENT OF REVENUE AND EXPENDITURES
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "B"

REVENUE:		
Original licenses		$ 740 00
Renewal licenses		9 600 00
Penalties		180 00
Reciprocity		3 250 00
Examinations		1 155 00
Re-examinations		65 00
Sale of documents		25 00
Total		$ 15 015 00
Collections		25 00
Refunds		(110 00)
TOTAL REVENUE (Exhibit "C")		$ 14 930 00
EXPENDITURES:	BUDGET	ACTUAL
Personal services:		
Wages	$ 2 998 00	$ 1 838 30
Other compensation	1 250 00	762 50
Employee benefits	360 00	233 04
Total	$ 4 608 00	$ 2 833 84
Operating expenses:		
Contracted services	$ 4 534 00	$ 1 883 22
Supplies and materials	350 00	275 70
Communications	520 00	418 52
Travel	3 000 00	1 920 32
Repairs and maintenance	10 00	26 00
Other expense	380 00	562 02
Total	$ 8 794 00	$ 5 085 78
Accounting entity transfer	$ 968 00	$ 968 00
TOTAL EXPENDITURES (Exhibit "C")		$ 8 887 62
YEAR-END APPROPRIATION BALANCE (Exhibit "C")		5 482 38
TOTAL APPROPRIATION	$ 14 370 00	$ 14 370 00

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF ARCHITECTS

STATEMENT OF CHANGES IN FUND BALANCE
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "C"

BALANCE, JULY 1, 1975	$ 19 549 14	
Receipts and additions:		
Revenue (Exhibit "B")	14 930 00	
Total		$ 34 479 14
Deductions:		
Expenditures (Exhibit "B")	$ 8 887 62	
Reverted appropriation (Exhibits "A" and "B")	5 482 38	
Prior year expense adjustment	507 75	
Total		14 877 7[illegible]
BALANCE, JUNE 30, 1976 (Exhibit "A")		$ 19 601 3[illegible]

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF ATHLETICS

Peter Berry	Helena	7-1-78
Charles S. George	Laurel	7-1-79
Bob Blome, Sr.	Wibaux	7-1-77

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF ATHLETICS

BALANCE SHEET - JUNE 30, 1976
EXHIBIT "A"

A S S E T S

Cash in State Treasury		$ 9 096 7

L I A B I L I T I E S A N D F U N D B A L A N C E

Reserve for reverted appropriations (Exhibit "C")	$ 24 91	
TOTAL LIABILITIES		$ 24 9
FUND BALANCE (Exhibit "C")		9 071 8
TOTAL		$ 9 096 7

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF ATHLETICS

STATEMENT OF REVENUE AND EXPENDITURES
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "B"

REVENUE:		
Licenses		$ 380 00
Gross receipts tax		1 661 25
TOTAL REVENUE (Exhibit "C")		$ 2 041 25
EXPENDITURES:	BUDGET	ACTUAL
Personal services:		
Wages	$ 828 00	$ 522 01
Other compensation	125 00	175 00
Employee benefits	99 00	67 41
Total	$ 1 052 00	$ 764 42
Operating expenses:		
Contracted services	$ 378 00	$ 323 50
Supplies and materials	56 00	62 75
Communications	63 00	85 51
Travel	400 00	677 91
Other expense	100 00	110 00
Total	$ 997 00	$ 1 259 67
Accounting entity transfer	$ 122 00	$ 122 00
TOTAL EXPENDITURES (Exhibit "C")		$ 2 146 09
YEAR-END APPROPRIATION BALANCE (Exhibit "C")		24 91
TOTAL APPROPRIATION	$ 2 171 00	$ 2 171 00

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF ATHLETICS

STATEMENT OF CHANGES IN FUND BALANCE
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "C"

BALANCE, JULY 1, 1975	$ 9 205 03	
Receipts and additions:		
Revenue (Exhibit "B")	2 041 25	
Total		$ 11 246 2
Deductions:		
Expenditures (Exhibit "C")	$ 2 146 09	
Reverted appropriation (Exhibits "A" and "B")	24 91	
Prior year expense adjustment	3 43	
Total		2 174 4
BALANCE, JUNE 30, 1976 (Exhibit "A")		$ 9 071 8

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF BARBERS

Larry Sandretto	Red Lodge	1977
Donald Anderson	Stanford	1978
Vern Opp	Anaconda	1979

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF BARBERS

BALANCE SHEET - JUNE 30, 1976
EXHIBIT "A"

A S S E T S

Cash in State Treasury	$ 7 037 52

L I A B I L I T I E S A N D F U N D B A L A N C E

Accounts receivable - dishonored check credit balance	$ 10 00	
Accrued support expenditures	1 557 91	
Reserve for reverted appropriations (Exhibit "C")	1 530 59	
TOTAL LIABILITIES		$ 3 098 50
FUND BALANCE (Exhibit "C")		3 939 02
TOTAL		$ 7 037 52

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF BARBERS

STATEMENT OF REVENUE AND EXPENDITURES
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "B"

REVENUE:		
Licenses		$ 13 487 00
Examinations		677 00
Penalties		620 00
Inspections		650 00
Sale of documents		45 00
TOTAL REVENUE (Exhibit "C")		$ 15 479 00
EXPENDITURES:	BUDGET	ACTUAL
Personal services:		
Wages	$ 4 259 00	$ 3 183 43
Other compensation	3 442 00	2 635 00
Employee benefits	511 00	424 68
Total	$ 8 212 00	$ 6 243 11
Operating expenses:		
Contracted services	$ 1 577 00	$ 2 613 52
Supplies and materials	330 00	419 67
Communications	757 00	948 86
Travel	5 300 00	4 884 88
Rent	160 00	140 00
Repairs and maintenance	40 00	24 75
Other expense	375 00	35 00
Total	$ 8 539 00	$ 9 066 68
Equipment	$ 100 00	$ 10 62
Accounting entity transfer	$ 1 364 00	$ 1 364 00
TOTAL EXPENDITURES (Exhibit "C")		$ 16 684 41
YEAR-END APPROPRIATION BALANCE (Exhibit "C")		1 530 59
TOTAL APPROPRIATION	$ 18 215 00	$ 18 215 00

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF BARBERS

STATEMENT OF CHANGES IN FUND BALANCE
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "C"

BALANCE, JULY 1, 1975	$ 6 899 80	
Receipts and additions:		
Revenue (Exhibit "B")	14 865 00	
Less refunds	(81 00)	
Other	695 00	
Total		$ 22 378 8
Deductions:		
Expenditures (Exhibit "B")	$ 16 684 41	
Reverted appropriation (Exhibits "A" and "B")	1 530 59	
Prior year expense adjustment	224 78	
Total		18 439 7
BALANCE, JUNE 30, 1976		$ 3 939 0

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF BARBERS

COMMENTS

The credit balance for the dishonored check collected should be shown as other income.

A suit was filed by David M. Blake and David Lee Bell, co-partners, d.b.a. The Montana Barber College vs. Board of Barbers. The case concerns the constitutionality of Sec. 66-403 (8) which prohibits a barber college from charging for services rendered. There are no significant dollar amounts involved for the State whichever way the final decision goes. Present status is that an appearance is called for on September 16, 1976 to show cause why a preliminary injunction should not be issued against the ruling of the Board on July 23, 1976 that no fees could be charged clients of the barber school. No financial liability is involved except the payment to the attorney.

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF CHIROPRACTORS

W. J. Kaye, D.C.	Missoula	1979
Jarl Hoklin, D.C.	Laurel	1978
Philip Blom, D.C.	Butte	1977

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF CHIROPRACTORS

BALANCE SHEET - JUNE 30, 1976
EXHIBIT "A"

A S S E T S

Cash in State Treasury	$ 5 390 72

L I A B I L I T I E S A N D F U N D B A L A N C E

Accrued support expenditures	$ 737 75	
Reserve for reverted appropriations (Exhibit "C")	38 07	
Account for stale-dated warrants	28 04	
TOTAL LIABILITIES		$ 803 86
FUND BALANCE (Exhibit "C")		4 586 86
TOTAL		$ 5 390 72

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF CHIROPRACTORS

STATEMENT OF REVENUE AND EXPENDITURES
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "B"

REVENUE:		
Renewal licenses		$ 4 475 00
Applications		550 00
TOTAL REVENUE (Exhibit "C")		$ 5 025 00
EXPENDITURES:	BUDGET	ACTUAL
Personal services:		
Wages	$ 1 657 00	$ 1 698 54
Other compensation	1 082 00	1 425 00
Employee benefits	199 00	226 22
Total	$ 2 938 00	$ 3 349 76
Operating expenses:		
Contracted services	$ 808 00	$ 81 40
Supplies and materials	75 00	190 42
Communications	275 00	368 10
Travel	2 535 00	2 586 40
Rent	30 00	10 00
Other expenses	100 00	151 85
Repairs and maintenance	15 00	
Total	$ 3 838 00	$ 3 388 17
Accounting entity transfer	$ 527 00	$ 527 00
TOTAL EXPENDITURES (Exhibit "C")		$ 7 264 93
YEAR-END APPROPRIATION BALANCE (Exhibit "C")		38 07
TOTAL APPROPRIATION	$ 7 303 00	$ 7 303 00

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF CHIROPRACTORS

STATEMENT OF CHANGES IN FUND BALANCE
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "C"

BALANCE, JULY 1, 1975	$ 6 870 55	
Receipts and additions:		
Revenue (Exhibit "B")	5 025 00	
Total		$ 11 895 55
Deductions:		
Expenditures (Exhibit "B")	$ 7 264 93	
Reverted appropriations (Exhibits "A" and "B")	38 07	
Prior year expense adjustment	5 69	
Total		7 308 69
BALANCE, JUNE 30, 1976 (Exhibit "A")		$ 4 586 86

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF CHIROPRACTORS

COMMENTS

The original appropriation of $6,443.00 was increased by $860.00 by approval dated June 30, 1976.

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF COSMETOLOGISTS

June Baker	Miles City	7-1-80
Albertina Strelnik	Anaconda	7-1-77
Dorothy Turner	Great Falls	7-1-79
Jacques Romeijn	Billings	7-1-77
Vicki Dunaway	Billings	7-1-77

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF COSMETOLOGISTS

BALANCE SHEET - JUNE 30, 1976
EXHIBIT "A"

A S S E T S

Cash in State Treasury	$16 552 80	
Federal Land Bank bonds, 5 1/8%, Due April 20, 1978	5 000 00	
TOTAL		$21 552 8

L I A B I L I T I E S A N D F U N D B A L A N C E

Reserve for reverted appropriations (Exhibit "C")	$ 6 955 35	
Accrued support expenditures	1 859 14	
Accumulated bond discounts	68 48	
Account for stale-dated warrants	3 50	
TOTAL LIABILITIES		$ 8 886 4
FUND BALANCE (Exhibit "C")		12 666 3
TOTAL		$21 552 8

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF COSMETOLOGISTS

STATEMENT OF REVENUE AND EXPENDITURES
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "B"

REVENUE:		
Licenses		$ 39 123 60
Examinations		4 840 00
Inspections		2 885 70
Sale of documents		452 00
Investment income		293 24
TOTAL REVENUE (Exhibit "C")		$ 47 594 54
EXPENDITURES:	BUDGET	ACTUAL
Personal services:		
Wages	$ 23 251 00	$ 24 351 02
Other compensation	2 000 00	1 927 00
Employee benefits	2 805 00	3 136 47
Total	$ 28 056 00	$ 29 414 49
Operating expenses:		
Contracted services	$ 10 033 00	$ 3 350 30
Supplies and materials	525 00	668 79
Communications	1 600 00	1 256 16
Travel	10 382 00	10 574 93
Rent	150 00	171 00
Repairs and maintenance	114 00	88 25
Other expenses	1 200 00	453 00
Total	$ 24 004 00	$ 16 562 43
Equipment	$ 600 00	$ 1 012 73
Accounting entity transfer	$ 6 239 00	$ 4 954 00
TOTAL EXPENDITURES (Exhibit "C")		$ 51 943 65
YEAR-END APPROPRIATION BALANCE (Exhibit "C")		6 955 35
TOTAL APPROPRIATION	$ 58 899 00	$ 58 899 00

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF COSMETOLOGISTS

STATEMENT OF CHANGES IN FUND BALANCE
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "C"

BALANCE, JULY 1, 1975	$ 23 504 94	
Receipts and additions:		
Revenue (Exhibit "B")	47 594 54	
Prior year revenue adjustment	47 98	
Total		$ 71 147 46
Deductions:		
Expenditures (Exhibit "B")	$ 51 943 65	
Reverted appropriations (Exhibits "A" and "B")	6 955 35	
Prior year expense adjustment	(417 87)	
Total		58 481 13
BALANCE, JUNE 30, 1976 (Exhibit "A")		$ 12 666 33

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF COSMETOLOGISTS

COMMENTS

The Board has an investment of $5,000.00 in Federal Land Bank bonds at 5 1/8% interest due April 20, 1978, plus bond discount which has been charged off at $37.98 annually.

The Board of Investment advised on August 18, 1976 that there is no authorization for the Board to invest monies for any agency. Therefore, the Legislative Auditor recommended that all investment income earned be credited to the General Fund.

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF DENTISTS

Joseph A. Herzog, D.D.S.	Butte	1978
John K. Madsen, D.D.S.	Helena	1979
Don R. Bilden, D.D.S.	Columbus	1980
J. Robert Hickman, D.D.S.	Bozeman	1981
Harry Z. Roch, D.D.S.	Great Falls	1977

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF DENTISTS

BALANCE SHEET - JUNE 30, 1976
EXHIBIT "A"

A S S E T S

Cash in State Treasury	$12 874 57

L I A B I L I T I E S A N D F U N D B A L A N C E

Accrued support expenditures	$ 1 683 96	
Reserve for reverted appropriations (Exhibit "C")	1 360 19	
TOTAL LIABILITIES		$ 3 044 15
FUND BALANCE (Exhibit "C")		9 830 42
TOTAL		$12 874 57

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF DENTISTS

STATEMENT OF REVENUE AND EXPENDITURES
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "B"

REVENUE:		
Licenses		$ 11 263 00
Examinations		2 360 00
Sale of documents		32 00
TOTAL REVENUE (Exhibit "C")		$ 13 655 00
EXPENDITURES:	BUDGET	ACTUAL
Personal services:		
Wages	$ 4 155 00	$ 2 938 53
Other compensation	600 00	607 50
Employee benefits	499 00	368 94
Total	$ 5 254 00	$ 3 914 97
Operating expenses:		
Contracted services	$ 541 00	$ 1 867 00
Supplies and materials	410 00	713 20
Communications	453 00	1 049 37
Travel	1 788 00	1 244 55
Rent	500 00	711 80
Repairs and maintenance	20 00	24 75
Other expenses	150 00	525 60
Total	$ 3 862 00	$ 6 136 27
Equipment	$ 4 950 00	$ 2 654 57
Accounting entity transfer	$ 1 031 00	$ 1 031 00
TOTAL EXPENDITURES (Exhibit "C")		$ 13 736 81
YEAR-END APPROPRIATION BALANCE (Exhibit "C")		1 360 19
TOTAL APPROPRIATION	$ 15 097 00	$ 15 097 00

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF DENTISTS

STATEMENT OF CHANGES IN FUND BALANCE
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "C"

BALANCE, JULY 1, 1975	$ 11 618 62	
Receipts and additions:		
Revenue (Exhibit "B")	13 655 00	
Prior year revenue adjustment	(60 00)	
Total		$ 25 213 62
Deductions:		
Expenditures (Ehibit "B")	$ 13 736 81	
Reverted appropriations (Exhibits "A" and "B")	1 360 19	
Prior year expense adjustment	286 20	
Total		15 383 20
BALANCE, JUNE 30, 1976 (Exhibit "A")		$ 9 830 42

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF DENTISTS

COMMENTS

The original appropriation was $10,297.00, and approval was given to increase the budget by $1,800.00 on June 30, 1976. On July 18, 1976, the budget was increased by an additional $3,000.00. Both increases are reflected on the books. An additional $100.00 was approved on August 24, 1976; however, this increase is not shown on the records and an appropriate entry should be made.

The Board of Dentists does not have a file for each licensed dentist. Several years ago, many files were discarded due to a misinterpretation of the statutes pertaining to file retention. A card file is maintained for each dentist and all pertinent information is kept up to date.

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF ELECTRICIANS

Ralph Herriott	Hysham	1981
George Donaldson	Medicine Lake	1977
William Christman	Great Falls	1978
Charles McQueary, Jr.	Kalispell	1979
Charles S. Powell	Kalispell	1980

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF ELECTRICIANS

BALANCE SHEET - JUNE 30, 1976
EXHIBIT "A"

A S S E T S

Imprest cash fund	$ 82 56	
Cash in State Treasury	51 564 79	
Deferred accounts receivable	10 00	
Account receivable - dishonored checks	198 25	
TOTAL		$51 855

L I A B I L I T I E S A N D F U N D B A L A N C E

Accrued support expenditures	$ 5 531 49	
Reserve for deferred accounts receivable	10 00	
Account for stale-dated warrants	77 42	
Reserve for reverted appropriations (Exhibit "C")	9 908 24	
TOTAL LIABILITIES		$15 527
FUND BALANCE (Exhibit "C")		36 328
TOTAL		$51 855

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF ELECTRICIANS

STATEMENT OF REVENUE AND EXPENDITURES
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "B"

REVENUE:		
Licenses		$ 60 405 00
Examinations		1 850 00
Inspections		202 887 57
Sale of documents		477 63
TOTAL REVENUE (Exhibit "C")		$265 620 20
EXPENDITURES:	BUDGET	ACTUAL
Personal services:		
Wages	$151 002 00	$155 031 20
Other compensation	1 625 00	1 150 00
Employee benefits	18 120 00	19 605 72
Total	$170 747 00	$175 786 92
Operating expenses:		
Contracted services	$ 8 758 00	$ 1 698 48
Supplies and materials	1 877 00	1 543 23
Communications	3 800 00	4 029 24
Travel	58 458 00	51 791 57
Rent	70 00	38 82
Repairs and maintenance	55 00	49 50
Other expenses	725 00	644 00
Total	$ 73 743 00	$ 59 794 84
Accounting entity transfer	$ 14 230 00	$ 14 230 00
Equipment	$ 1 000 00	
TOTAL EXPENDITURES (Exhibit "C")		$249 811 76
YEAR-END APPROPRIATION BALANCE (Exhibit "C")		9 908 24
TOTAL APPROPRIATION	$259 720 00	$259 720 00

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF ELECTRICIANS

STATEMENT OF CHANGES IN FUND BALANCE
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "C"

BALANCE, JULY 1, 1975	$ 30 440 47	
Receipts and additions:		
Revenue (Exhibit "B")	265 620 20	
Total		$296 060 6
Deductions:		
Expenditures (Exhibit "B")	$249 811 76	
Reverted appropriations (Exhibits "A" and "B")	9 908 24	
Prior year expense adjustment	12 22	
Total		259 732 2
BALANCE, JUNE 30, 1976 (Exhibit "A")		$ 36 328 4

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF ELECTRICIANS

COMMENTS

Since all dishonored checks are stale dated or have been replaced, the amount of $198.25 should be charged off.

Also, the deferred account receivable in the amount of $10.00 should be charged off since the receivable is unknown.

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF HEARING AID DISPENSERS

Dr. Wyman Roberts	Great Falls	1976
Stanley C. Genest	Great Falls	1976
Robert Jurovich	Billings	1978
Paul Perry	Great Falls	1977
Cecilia Sweeney	Butte	1977
Morris Demarge (Alternate)	Billings	1976

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF HEARING AID DISPENSERS

BALANCE SHEET - JUNE 30, 1976
EXHIBIT "A"

A S S E T S

Cash in State Treasury	$ 2 618 88	
Deferred accounts receivable	25 00	
Accounts receivable - dishonored checks	25 00	
TOTAL		$ 2 668 68

L I A B I L I T I E S A N D F U N D B A L A N C E

Accrued support expenditures	$ 37 28	
Reserve for deferred accounts receivable	25 00	
Reserve for reverted appropriations (Exhibit "C")	1 129 40	
TOTAL LIABILITIES		$ 1 191 68
FUND BALANCE (Exhibit "C")		1 477 00
TOTAL		$ 2 668 68

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATINAL LICENSING

BOARD OF HEARING AID DISPENSERS

STATEMENT OF REVENUE AND EXPENDITURES
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "B"

REVENUE:		
Licenses		$ 5 095 0
Sale of documents		35 0
TOTAL REVENUE (Exhibit "C")		$ 5 130 0
EXPENDITURES:	BUDGET	ACTUAL
Personal services:		
Wages	$ 1 461 00	$ 1 252 2
Other compensation	500 00	300 0
Employee benefits	195 00	158 8
Total	$ 2 156 00	$ 1 711 0
Operating expenses:		
Contracted services	$ 639 00	$ 1 021 3
Supplies and materials	500 00	221 7
Communications	187 00	215 8
Travel	1 200 00	504 5
Rent	15 00	
Other expenses	107 00	
Total	$ 2 648 00	$ 1 963 5
Accounting entity transfer	$ 449 00	$ 449 0
TOTAL EXPENDITURES (Exhibit "C")		$ 4 123 6
YEAR-END APPROPRIATION BALANCE (Exhibit "C")		1 129 4
TOTAL APPROPRIATION	$ 5 253 00	$ 5 253 0

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF HEARING AID DISPENSERS

STATEMENT OF CHANGES IN FUND BALANCE
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "C"

BALANCE, JULY 1, 1975	$ 1 605 91	
Receipts and additions:		
Revenue (Exhibit "B")	5 130 00	
Total		$ 6 735 91
Deductions:		
Expenditures (Exhibit "B")	$ 4 123 60	
Reverted appropriations (Exhibits "A" and "B")	1 129 40	
Prior year expense adjustment	5 91	
Total		5 258 91
BALANCE, JUNE 30, 1976 (Exhibit "A")		$ 1 477 00

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF HEARING AID DISPENSERS

COMMENTS

The dishonored checks receivable should be charged off as the check could not be located.

Also, deferred accounts receivable is unknown, therefore, the account with its reserve should be charged off.

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF HORSE RACING

James E. Edwards	Billings	1977
Richard Forster	Great Falls	1979
J. E. Gustin	Kalispell	1979
Robert J. Holland	Butte	1978
Donald S. Pimperton	Fort Benton	1979

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF HORSE RACING

BALANCE SHEET - JUNE 30, 1976
EXHIBIT "A"

A S S E T S

Cash in State Treasury	$49 845 3

L I A B I L I T I E S A N D F U N D B A L A N C E

Accrued support expenditures	$ 1 110 49	
Accounts receivable - dishonored checks credit balance	34 50	
Account for stale-dated warrants	12 80	
Reserve for reverted appropriations (Exhibit "C")	10 761 05	
TOTAL LIABILITIES		$11 918 8
FUND BALANCE (Exhibit "B")		37 926 5
TOTAL		$49 845 3

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF HORSE RACING

STATEMENT OF REVENUE AND EXPENDITURES
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "B"

REVENUE:		
Licenses		$ 23 010 00
Fines or violations		1 255 00
Para-Mutual betting		47 825 13
Unclaimed tickets		13 700 80
TOTAL REVENUE (Exhibit "C")		$ 85 790 93
EXPENDITURES:	BUDGET	ACTUAL
Personal services:		
Wages	$ 32 311 00	$ 20 697 24
Other compensation	4 750 00	3 062 50
Employee benefits	3 231 00	1 887 38
Total	$ 40 292 00	$ 25 647 12
Operating expenses:		
Contracted services	$ 4 950 00	$ 13 905 72
Supplies and materials	3 711 00	3 538 46
Communications	2 625 00	2 021 02
Travel	15 607 00	12 444 03
Rent		55 00
Repairs and maintenance	136 00	52 00
Other expenses	990 00	1 206 50
Total	$ 28 019 00	$ 33 222 73
Equipment	$ 1 500 00	$ 180 10
Accounting entity transfer	$ 3 944 00	$ 3 944 00
TOTAL EXPENDITURES (Exhibit "B")		$ 62 993 95
YEAR-END APPROPRIATION BALANCE (Exhibit "C")		10 761 05
TOTAL APPROPRIATION	$ 73 755 00	$ 73 755 00

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF HORSE RACING

STATEMENT OF CHANGES IN FUND BALANCE
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "C"

BALANCE, JULY 1, 1975	$ 26 500 28	
Receipts and additions:		
Revenue (Exhibit "B")	85 790 93	
Total		$112 291 2
Deductions:		
Expenditures (Exhibit "B")	$ 62 993 95	
Reverted appropriations (Exhibits "A" and "B")	10 761 05	
Prior year expense adjustment	609 69	
Total		74 364 6
BALANCE, JUNE 30, 1976 (Exhibit "A")		$ 37 926 5

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF HORSE RACING

COMMENTS

The accounts receivable for dishonored checks with a credit balance of $34.50 should be credited to income.

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF LANDSCAPE ARCHITECTS

Richard L. Mayer, L.A.	Helena	7-1-78
Ted Wirth, L.A.	Billings	7-1-77
Wayne Worthington, L.A.	Missoula	7-1-77
Ester Hamel	St.Ignatius	7-1-78
George Matz	Billings	7-1-80

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF LANDSCAPE ARCHITECTS

BALANCE SHEET - JUNE 30, 1976
EXHIBIT "A"

A S S E T S

Cash in State Treasury	$ 1 967 27

L I A B I L I T I E S A N D F U N D B A L A N C E

Accrued support expenditures	$ 24 80	
Reserve for reverted appropriations (Exhibit "C")	2 357 47	
TOTAL LIABILITIES		$ 2 382 27
FUND BALANCE (Exhibit "C")		(415 00)
TOTAL		$ 1 967 27

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF LANDSCAPE ARCHITECTS

STATEMENT OF REVENUE AND EXPENDITURES
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "B"

REVENUE:		
License renewals		$ 360 0
Applications		2 925 0
TOTAL REVENUE (Exhibit "C")		$ 3 285 0
EXPENDITURES:	BUDGET	ACTUAL
Personal services:		
Wages	$ 487 00	$ 385 4
Employee benefits	64 00	42 5
Other compensation	540 00	
Total	$ 1 091 00	$ 427 9
Operating expenses:		
Contracted services	$ 650 00	$ 33 7
Supplies and materials	225 00	187 8
Communications	150 00	57 4
Travel	1 200 00	51 5
Other expenses		200 0
Total	$ 2 225 00	$ 530 5
Accounting entity transfer	$ 384 00	$ 384 0
TOTAL EXPENDITURES (Exhibit "C")		$ 1 342 5
YEAR-END APPROPRIATION BALANCE (Exhibit "C")		2 357 4
TOTAL APPROPRIATION	$ 3 700 00	$ 3 700 0

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF LANDSCAPE ARCHITECTS

STATEMENT OF CHANGES IN FUND BALANCE
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "C"

BALANCE, JULY 1, 1976	None	
Receipts and additions:		
Revenue (Exhibit "B")	$ 3 285 00	
Total		$ 3 285 00
Deductions:		
Expenditures (Exhibit "B")	$ 1 342 53	
Reverted appropriations (Exhibits "A" and "B")	2 357 47	
Total		3 700 00
BALANCE (DEFICIT) JUNE 30, 1976 (Exhibit "A")		$ (415 00)

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF MASSAGE THERAPISTS

Thomas A. Prewett	Glasgow	1979
Ruth Robertson	Stanford	1978
Vivien Brown	Glendive	1977

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF MASSAGE THERAPISTS

BALANCE SHEET - JUNE 30, 1976
EXHIBIT "A"

A S S E T S

Cash in State Treasury	$ 2 423 24

L I A B I L I T I E S A N D F U N D B A L A N C E

Reserve for reverted appropriations (Exhibit "C")	$ 295 74	
TOTAL LIABILITIES		$ 295 74
FUND BALANCE (Exhibit "C")		2 127 50
TOTAL		$ 2 423 24

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF MASSAGE THERAPISTS

STATEMENT OF REVENUE AND EXPENDITURES
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "B"

REVENUE:		
Examinations		$ 105 0
Renewals - active		2 395 0
Renewals - inactive		110 0
TOTAL REVENUE (Exhibit "C")		$ 2 610 0
EXPENDITURES:	BUDGET	ACTUAL
Personal services:		
Wages	$ 583 00	$ 423 2
Other compensation		300 0
Employee benefits	70 00	54 3
Total	$ 653 00	$ 777 6
Operating expenses:		
Contracted services	$ 902 00	$ 518 8
Supplies and materials	80 00	40 1
Communications	200 00	228 5
Travel	650 00	684 1
Other expenses	60 00	
Total	$ 1 892 00	$ 1 471 6
Accounting entity transfer	$ 359 00	$ 359 0
TOTAL EXPENDITURES (Exhibit "C")		$ 2 608 2
YEAR-END APPROPRIATION BALANCE (Exhibit "C")		295 7
TOTAL APPROPRIATION	$ 2 904 00	$ 2 904 0

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF MASSAGE THERAPISTS

STATEMENT OF CHANGES IN FUND BALANCE
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "C"

FUND BALANCE, JULY 1, 1975	$ 2 421 50	
Receipts and additions:		
Revenue (Exhibit "B")	2 610 00	
Total		$ 5 031 50
Deductions:		
Expenditures (Exhibit "B")	$ 2 608 26	
Reverted appropriations (Exhibits "A" and "B")	295 74	
Total		2 904 00
BALANCE, JUNE 30, 1976 (Exhibit "A")		$ 2 127 50

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF MEDICAL EXAMINERS

Charles M. Brooke, M.D.	Missoula	9-1-76
Lloyd Lennis Garrels, D.O.	Anaconda	9-1-82
Allan Lee Goulding, M.D.	Billings	9-1-81
James J. McCabe, M.D.	Helena	9-1-78
Thomas J. Malee, M.D.	Glendive	9-1-80
John C. Seidensticker, M.D.	Dillon	9-1-79
Gaylen J. Stoner, M.D.	Plentywood	9-1-77

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF MEDICAL EXAMINERS

BALANCE SHEET - JUNE 30, 1976
EXHIBIT "A"

A S S E T S

Cash in State Treasury	$ 38 025 23

L I A B I L I T I E S A N D F U N D B A L A N C E

Accrued support expenditures	$ 888 38	
Reserve for reverted appropriations (Exhibit "C")	13 122 33	
TOTAL LIABILITIES		$ 14 010 71
FUND BALANCE (Exhibit "C")		24 014 52
TOTAL		$ 38 025 23

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF MEDICAL EXAMINERS

STATEMENT OF REVENUE AND EXPENDITURES
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "B"

REVENUE:		
Licenses		$ 40 747 9
Examinations		2 845 0
Investigations		770 0
TOTAL REVENUE (Exhibit "C")		$ 44 362 9
EXPENDITURES:	BUDGET	ACTUAL
Personal services:		
Wages	$ 21 273 00	$ 14 715 5
Other compensation	3 200 00	1 960 0
Employee benefits	2 448 00	1 410 2
Total	$ 26 921 00	$ 18 085 7
Operating expenses:		
Contracted services	$ 16 162 00	$ 13 519 6
Supplies and materials	1 045 00	504 6
Communications	3 007 00	2 212 4
Travel	4 328 00	5 184 4
Other expenses	1 255 00	225 0
Rent	75 00	105 0
Repairs and maintenance	50 00	52 0
Total	$ 25 922 00	$ 21 803 1
Equipment	$ 200 00	$ 31 7
Accounting entity transfer	$ 2 837 00	$ 2 837 0
TOTAL EXPENDITURES (Exhibit "C")		$ 42 757 6
YEAR-END APPROPRIATION BALANCE (Exhibit "C")		13 122 3
TOTAL APPROPRIATION	$ 55 880 00	$ 55 880 0

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF MEDICAL EXAMINERS

STATEMENT OF CHANGES IN FUND BALANCE
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "C"

BALANCE, JULY 1, 1975		$ 36 596 08
Receipts and additions:		
Revenue (Exhibit "B")		44 362 94
Total		$ 80 959 02
Deductions:		
Expenditures (Exhibit "B")	$ 42 757 67	
Reverted appropriations (Exhibits "A" and "B")	13 122 33	
Prior year revenue adjustment	25 00	
Prior year expense adjustment	1 039 50	
Total		56 944 50
BALANCE, JUNE 30, 1976 (Exhibit "A")		$ 24 014 52

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF MORTICIANS

Thomas C. O'Connor	Great Falls	1979
Lorene L. Johnson	Kalispell	1980
W. E. Beals	Forsyth	1978
Lyman M. Clayton, Jr.	Wolf Point	1977
Dennis F. Dolan	Butte	1981

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF MORTICIANS

BALANCE SHEET - JUNE 30, 1976
EXHIBIT "A"

A S S E T S

Cash in State Treasury	$ 8 243 66

L I A B I L I T I E S A N D F U N D B A L A N C E

Reserve for reverted appropriations (Exhibit "C")	$ 1 934 51	
TOTAL LIABILITIES		$ 1 934 51
FUND BALANCE (Exhibit "C")		6 309 15
TOTAL		$ 8 243 66

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF MORTICIANS

STATEMENT OF REVENUE AND EXPENDITURES
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "B"

REVENUE:		
Licenses		$ 7 233 0
Examinations		325 0
TOTAL REVENUE (Exhibit "C")		$ 7 558 0
EXPENDITURES:	BUDGET	ACTUAL
Personal services:		
Wages	$ 3 067 00	$ 889 6
Employee benefits	398 00	112 4
Total	$ 3 465 00	$ 1 002 1
Operating expenses:		
Contracted services	$ 739 00	$ 154 0
Supplies and materials	100 00	85 2
Communications	700 00	455 5
Travel	1 600 00	2 734 5
Other expenses	160 00	325 0
Rent	50 00	40 0
Repairs and maintenance	25 00	
Total	$ 3 374 00	$ 3 794 4
Equipment		$ 107 9
Accounting entity transfer	$ 716 00	$ 716 0
TOTAL EXPENDITURES (Exhibit "C")		$ 5 620 4
YEAR-END APPROPRIATION BALANCE (Exhibit "C")		1 934 5
TOTAL APPROPRIATION	$ 7 555 00	$ 7 555 0

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF MORTICIANS

STATEMENT OF CHANGES IN FUND BALANCE
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "C"

BALANCE, JULY 1, 1975	$ 6 611 13	
Receipts and additions:		
Revenue (Exhibit "B")	7 558 00	
Total		$ 14 169 13
Deductions:		
Expenditures (Exhibit "B")	$ 5 620 49	
Reverted appropriations (Exhibits "A" and "B")	1 934 51	
Prior year expense adjustment	294 98	
Prior year revenue adjustment	10 00	
Total		7 859 98
BALANCE, JUNE 30, 1976 (Exhibit "A")		$ 6 309 15

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF NURSING

Beatrice Kaasch, R.N., M.P.H.	Huntley	1977
Rita Darragh, R.N., M.S.	Butte	1976
Janie Cromwell, R.N., B.S.	Butte	1978
Helen Kiesling, R.N., M.N.	Havre	1979
Donna Small, R.N., B.S.	Billings	1980
Jeanette Mattfeldt, L.P.N.	Helena	1981
Patricia M. Mazanec, L.P.N.	Bozeman	1978
Patricia McCranie, L.P.N.	Billings	1979
Marie Larish, R.N., B.S.	Helena	1981

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF NURSING

BALANCE SHEET - JUNE 30, 1976
EXHIBIT "A"

A S S E T S

Cash in State Treasury	$ 61 149 58	
Returned checks receivable	175 00	
TOTAL		$ 61 324 58

L I A B I L I T I E S A N D F U N D B A L A N C E

Accrued support expenditures	$ 2 038 33	
Reserve for reverted appropriations (Exhibit "C")	2 868 58	
TOTAL LIABILITIES		$ 4 906 91
FUND BALANCE (Exhibit "C")		56 417 67
TOTAL		$ 61 324 58

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF NURSING

DEPARTMENT OF REVENUE AND EXPENDITURES
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "B"

REVENUE:		
Licenses		$ 93 955 4
Examinations		16 910 C
Sale of documents		473 6
TOTAL REVENUE (Exhibit "C")		$111 339 1
EXPENDITURES:	BUDGET	ACTUAL
Personal services:		
Wages	$ 35 384 00	$ 34 626 C
Other compensation	3 600 00	3 212 5
Employee benefits	4 814 00	4 321 9
Total	$ 43 798 00	$ 42 160 4
Operating expenses:		
Contracted services	$ 19 095 00	$ 18 184 9
Supplies and materials	1 750 00	1 970 C
Communications	3 000 00	2 057 3
Travel	6 745 00	7 971 1
Other expenses	1 000 00	462 C
Repairs	200 00	49 5
Total	$ 31 790 00	$ 30 694 9
Equipment	$ 150 00	$ 14 C
Accounting entity transfer	$ 7 359 00	$ 7 359 C
TOTAL EXPENDITURES (Exhibit "C")		$ 80 228 4
YEAR-END APPROPRIATION BALANCE (Exhibit "C")		2 868 5
TOTAL APPROPRIATION	$ 83 097 00	$ 83 097 C

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF NURSING

STATEMENT OF CHANGES IN FUND BALANCE
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "C"

BALANCE, JULY 1, 1975	$ 28 293 42	
Receipts and additions:		
Revenue (Exhibit "B")	111 339 13	
Total		$139 632 55
Deductions:		
Expenditures (Exhibit "B")	$ 80 228 42	
Reverted appropriations (Exhibits "A" and "B")	2 868 58	
Prior year expense adjustment	117 88	
Total		83 214 88
BALANCE, JUNE 30, 1976 (Exhibit "A")		$ 56 417 67

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF NURSING

COMMENTS

The dishonored checks in the amount of $175.00 should be written off as only one check in the amount of $10.00 is on hand.

Original appropriation increased by $11,364.00 on May 4, 1976.

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF NURSING HOME ADMINISTRATORS

Philip Auble	Glendive	1980
Marvin Bulgatz	Billings	1981
Marion Finley	Helena	1977
Marilyn J. Keep	Missoula	1978
Barbara Crebo	Helena	1979
George Fenner, Ex Officio	Helena	By law
Jack Carlson, Ex Officio	Helena	By law

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF NURSING HOME ADMINISTRATORS

BALANCE SHEET - JUNE 30, 1976
EXHIBIT "A"

A S S E T S

Cash in State Treasury	$ 12 965 6

L I A B I L I T I E S A N D F U N D B A L A N C E

Accrued support expenditures	$ 99 32	
Reserve for reverted appropriations (Exhibit "C")	1 696 22	
Dishonored checks - credit balance	50 00	
TOTAL LIABILITIES		$ 1 845 5
FUND BALANCE (Exhibit "C")		11 120 1
TOTAL		$ 12 965 6

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF NURSING HOME ADMINISTRATORS

STATEMENT OF REVENUE AND EXPENDITURES
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "B"

	BUDGET	ACTUAL
REVENUE:		
Licenses		$ 11 005 00
Examinations		675 00
Sale of documents		415 00
TOTAL REVENUE (Exhibit "C")		$ 12 095 00
EXPENDITURES:		
Personal Services:		
Wages	$ 4 045 00	$ 3 207 05
Other compensation	1 025 00	825 00
Employee benefits	487 00	424 16
Total	$ 5 557 00	$ 4 456 21
Operating expenses:		
Contracted serves	$ 2 000 00	$ 1 155 23
Supplies and materials	450 00	600 33
Communications	450 00	478 94
Travel	2 368 00	2 923 69
Other expenses	201 00	240 00
Repairs	50 00	24 75
Rent	50 00	40 00
Total	$ 5 569 00	$ 5 462 94
Grant to state	$ 500 00	
Equipment		$ 10 63
Accounting entity transfer	$ 1 277 00	$ 1 277 00
TOTAL EXPENDITURES (Exhibit "C")		$ 11 206 78
YEAR-END APPROPRIATION BALANCE (Exhibit "C")		1 696 22
TOTAL APPROPRIATION	$ 12 903 00	$ 12 903 00

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF NURSING HOME ADMINISTRATORS

STATEMENT OF CHANGES IN FUND BALANCE
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "C"

BALANCE, JULY 1, 1975	$ 11 960 04	
Receipts and additions:		
Revenue (Exhibit "B")	12 095 00	
Total		$ 24 055
Deductions:		
Expenditures (Exhibit "B")	$ 11 206 78	
Reverted appropriations (Exhibits "A" and "B")	1 696 22	
Prior year expense adjustment	31 94	
Total		12 934
BALANCE, JUNE 30, 1976 (Exhibit "A")		$ 11 120

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF NURSING HOME ADMINISTRATORS

COMMENTS

Dishonored check collected should be shown as income.

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF OPTOMETRISTS

Carl Ogrinc, O.D.	Glasgow	3-3-80
Carl Totman, O.D.	Malta	3-3-79
Chris E. Berg, O.D.	Conrad	3-3-81

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF OPTOMETRISTS

BALANCE SHEET - JUNE 30, 1976
EXHIBIT "A"

A S S E T S

Cash in State Treasury	$19 725 01

L I A B I L I T I E S A N D F U N D B A L A N C E

Accrued support expenditures	$ 24 75	
Reserve for reverted appropriations (Exhibit "C")	2 844 18	
TOTAL LIABILITIES		$ 2 868 93
FUND BALANCE (Exhibit "C")		16 856 08
TOTAL		$19 725 01

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF OPTOMETRISTS

STATEMENT OF REVENUE AND EXPENDITURES
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "B"

REVENUE:		
Licenses		$ 11 855 00
Examinations		600 00
Sale of documents		3 00
TOTAL REVENUE (Exhibit "C")		$ 12 458 00
EXPENDITURES:	BUDGET	ACTUAL
Personal services:		
Wages	$ 1 188 00	$ 990 7[illegible]
Other compensation	500 00	500 00
Employee benefits	135 00	128 3[illegible]
Total	$ 1 823 00	$ 1 619 0[illegible]
Operating expenses:		
Contracted services	$ 1 324 00	$ 292 8[illegible]
Supplies and materials	80 00	156 3[illegible]
Communications	320 00	292 1[illegible]
Travel	2 550 00	1 456 6[illegible]
Other expenses	310 00	250 00
Rent	30 00	40 00
Repairs and maintenance	39 00	24 7[illegible]
Total	$ 4 653 00	$ 2 512 7[illegible]
Grant to state	$ 500 00	
Accounting entity transfer	$ 458 00	$ 458 00
TOTAL EXPENDITURES (Exhibit "C")		$ 4 589 8[illegible]
YEAR-END APPROPRIATION BALANCE (Exhibit "C")		2 844 1[illegible]
TOTAL APPROPRIATION	$ 7 434 00	$ 7 434 00

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF OPTOMETRISTS

STATEMENT OF CHANGES IN FUND BALANCE
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "C"

BALANCE, JULY 1, 1975	$ 11 834 74	
Receipts and additions:		
Revenue (Exhibit "B")	12 458 00	
Total		$ 24 292 74
Deductions:		
Expenditures (Exhibit "B")	$ 4 589 82	
Reverted appropriations (Exhibits "A" and "B")	2 844 18	
Prior year expense adjustment	2 66	
Total		7 436 66
BALANCE, JUNE 30, 1976 (Exhibit "A")		$ 16 856 08

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF OPTOMETRISTS

COMMENTS

Suit was filed by the Board of Optometrists -- State of Montana ex rel Ed Carney, Director, Department of Professional & Occupational Licensing vs. E. A. Barnett, d.b.a. Barnett's Opticians. The case concerns an alleged violation of Section 66-1302 by an optician in fitting contact lens when not licensed by the Board of Optometrists and not in an exempt status. The case is a result of a complaint filed with the Board and the end result of their attempt to have the County Attorney of Yellowstone County or the Attorney General to enforce the specific law in court. The current status is that the complaint has been filed and no date had been set for hearing at this time. The liability of the Board of Optometricts' earmarked revenue fund is estimated at $3,100.00 for the payment of legal services to Kenneth D. Tolliver. This would include the cost of an appeal. The present liability is less than $1,000.00, per Mr. Tolliver.

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF OSTEOPATHIC PHYSICIANS

Lester F. Howard, D. O.	Great Falls	3-27-77
M. P. Mead, D. O.	Billings	3-27-78
Clem L. Shafer, Jr., D. O.	Helena	3-27-79

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF OSTEOPATHIC PHYSICIANS

BALANCE SHEET - JUNE 30, 1976
EXHIBIT "A"

A S S E T S

Cash in State Treasury		$ 823 6

L I A B I L I T I E S A N D F U N D B A L A N C E

Reserve for reverted appropriations (Exhibit "C")	$ 117 42	
TOTAL LIABILITIES		$ 117 4
FUND BALANCE (Exhibit "C")		706 2
TOTAL		$ 823 6

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF OSTEOPATHIC PHYSICIANS

STATEMENT OF REVENUE AND EXPENDITURES
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "B"

REVENUE:		
Licenses		$ 520 00
EXPENDITURES:	BUDGET	ACTUAL
Personal services:		
Wages	$ 203 00	$ 311 78
Other compensation	120 00	80 00
Employee benefits	25 00	38 77
Total	$ 348 00	$ 430 55
Operating expenses:		
Contracted services	$ 106 00	$ 9 00
Supplies and materials	30 00	20 95
Communications	40 00	12 48
Travel	200 00	163 60
Repairs and maintenance	10 00	
Other expenses	20 00	
Total	$ 406 00	$ 206 03
Accounting entity transfer	$ 58 00	$ 58 00
TOTAL EXPENDITURES (Exhibit "C")		$ 694 58
YEAR-END APPROPRIATION BALANCE (Exhibit "C")		117 42
TOTAL APPROPRIATION	$ 812 00	$ 812 00

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF OSTEOPATHIC PHYSICIANS

STATEMENT OF CHANGES IN FUND BALANCE
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "C"

BALANCE, JULY 1, 1975	$ 1 023 23	
Receipts and additions:		
Revenue (Exhibit "B")	520 00	
Total		$ 1 543
Deductions:		
Expenditures (Exhibit "B")	$ 694 58	
Reverted appropriations (Exhibits "A" and "B")	117 42	
Prior year expense adjustment	24 98	
Total		836
BALANCE, JUNE 30, 1976 (Exhibit "A")		$ 706

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF PHARMACISTS

Terry Donahue	Butte	7-1-77
James R. Carlson	Miles City	7-1-78
Palmer Kronen	Missoula	7-1-79

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF PHARMACISTS

BALANCE SHEET - JUNE 30, 1976
EXHIBIT "A"

A S S E T S

Cash in State Treasury	$ 44 317 83	
Accounts receivable - dishonored checks	15 00	
TOTAL		$ 44 332

L I A B I L I T I E S A N D F U N D B A L A N C E

Accured support expenditures	$ 1 444 76	
Reserve for reverted appropriations (Exhibit "C")	1 226 43	
Account for stale-dated warrants	42 15	
TOTAL LIABILITIES		$ 2 713
FUND BALANCE (Exhibit "C")		41 619
TOTAL		$ 44 332

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF PHARMACISTS

STATEMENT OF REVENUE AND EXPENDITURES
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "B"

REVENUE:		
Licenses		$ 45 222 00
Examinations		1 050 00
Sale of documents		85 00
TOTAL REVENUE (Exhibit "C")		$ 46 357 00
EXPENDITURES:	BUDGET	ACTUAL
Personal services:		
Wages	$ 26 535 00	$ 25 202 24
Other compensation	2 000 00	520 72
Employee benefits	3 185 00	3 640 54
Total	$ 31 720 00	$ 29 363 50
Operating expenses:		
Contracted services	$ 3 500 00	$ 3 675 21
Supplies and materials	600 00	871 94
Communications	2 050 00	2 155 30
Travel	5 079 00	5 617 55
Other expenses	150 00	359 75
Rent	1 100 00	1 072 00
Repairs and maintenance	45 00	24 75
Total	$ 12 524 00	$ 13 776 50
Accounting and entity transfer	$ 3 571 00	$ 3 571 00
Equipment	$ 300 00	$ 177 57
TOTAL EXPENDITURES (Exhibit "C")		$ 46 888 57
YEAR-END APPROPRIATION BALANCE (Exhibit "C")		1 226 43
TOTAL APPROPRIATION	$ 48 115 00	$ 48 115 00

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF PHARMACISTS

STATEMENT OF CHANGES IN FUND BALANCE
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "C"

BALANCE, JULY 1, 1975	$ 43 807 99	
Receipts and additions:		
Revenue (Exhibit "B")	46 357 00	
Prior year revenue adjustment	(89 00)	
Total		$ 90 075 9
Deductions:		
Expenditures (Exhibit "B")	$ 46 888 57	
Reverted appropriations (Exhibits "A" and "B")	1 226 43	
Prior year expense adjustment	341 50	
Total		48 456 5
BALANCE, JUNE 30, 1976 (Exhibit "A")		$ 41 619 4

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF PHARMACISTS

COMMENTS

The account receivable for dishonored check in the amount of $15.00 should be charged off because there is no record of this item.

On May 4, 1976 the budget was increased by $3,732.00 by the Governor's approval.

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF PLUMBERS

Robert C. Rogers	Billings	5-4-79
Roy Prussing	Billings	5-4-80
Arthur Clarkson	Helena	Permanent
Floyd Stewart	Butte	5-4-78
David Emerson	Great Falls	5-4-78
Walter E. Tynes, Jr.	Great Falls	5-4-79

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF PLUMBERS

BALANCE SHEET - JUNE 30, 1976
EXHIBIT "A"

A S S E T S

Cash in State Treasury	$ 40 058 67	
Accounts receivable - dishonored check	10 00	
TOTAL		$ 40 068 67

L I A B I L I T I E S A N D F U N D B A L A N C E

Accrued support expenditures	$ 1 264 05	
Reserve for reverted appropriations (Exhibit "C")	9 162 44	
Account for stale-dated warrants	50 00	
TOTAL LIABILITIES		$ 10 476 49
FUND BALANCE (Exhibit "C")		29 592 18
TOTAL		$ 40 068 67

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF PLUMBERS

STATEMENT OF REVENUE AND EXPENDITURES
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "B"

REVENUE:		
Licenses		$ 48 156 25
Examinations		8 275 00
Inspections		15 771 25
Sale of documents		1 239 95
TOTAL REVENUE (Exhibit "C")		$ 73 442 45
EXPENDITURES:	BUDGET	ACTUAL
Personal services:		
Wages	$ 20 041 00	$ 18 728 22
Other compensation	3 308 00	620 00
Employee benefits	3 006 00	2 457 20
Total	$ 26 355 00	$ 21 805 42
Operating expenses:		
Contracted services	$ 5 810 00	$ 4 679 46
Supplies and materials	1 983 00	1 735 82
Communications	1 500 00	1 034 63
Travel	9 868 00	7 501 68
Other expenses	300 00	186 00
Rent	250 00	194 80
Repairs and maintenance	50 00	27 25
Goods purchased for resale		283 50
Total	$ 19 761 00	$ 15 643 14
Equipment	$ 500 00	$ 5 00
Accounting entity transfer	$ 3 798 00	$ 3 798 00
TOTAL EXPENDITURES (Exhibit "C")		$ 41 251 56
YEAR-END APPROPRIATION BALANCE (Exhibit "C")		9 162 44
TOTAL APPROPRIATION	$ 50 414 00	$ 50 414 00

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF PLUMBERS

STATEMENT OF CHANGES IN FUND BALANCE
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "C"

BALANCE, JULY 1, 1975	$ 6 696 79	
Receipts and additions:		
Revenue (Exhibit "B")	73 442 45	
Prior year revenue adjustment	(105 00)	
Total		$ 80 034 24
Deductions:		
Expenditures (Exhibit "B")	$ 41 251 56	
Reverted appropriations (Exhibits "A" and "B")	9 162 44	
Prior year expense adjustment	28 06	
Total		50 442 06
BALANCE, JUNE 30, 1976 (Exhibit "A")		$ 29 592 18

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF PLUMBERS

COMMENTS

The accounts receivable for dishonored check in the amount of $10.00 should be charged off.

Suit was filed by Billings Associated Plumbing, Heating and Cooling Contractors vs. the Board of Plumbers. The case concerns the constitutionality of Section 66-2427 and the permit fees involved in this section. The dollar amounts involved with the permit fees are approximately $15,000.00 in FY 76 and double that amount in FY 78. It is hard to estimate because the permit fees is new and compliance has not been good because of the newness of the permit law.

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF PRIVATE INVESTIGATORS

BALANCE SHEET - JUNE 30, 1976
EXHIBIT "A"

A S S E T S

Cash in State Treasury	$ 2 717 42

L I A B I L I T I E S A N D F U N D B A L A N C E

Accrued support expenditures	$ 10 15	
Reserve for reverted appropriations (Exhibit "C")	74	
TOTAL LIABILITIES		$ 10 89
FUND BALANCE (Exhibit "C")		2 706 53
TOTAL		$ 2 717 42

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF PRIVATE INVESTIGATORS

STATEMENT OF REVENUE AND EXPENDITURES
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "B"

REVENUE:		
Licenses		$ 2 190 0
Examinations		470 0
TOTAL REVENUE (Exhibit "C")		$ 2 660 0
EXPENDITURES:	BUDGET	ACTUAL
Personal services:		
Wages	$ 607 00	$ 311 7
Employee benefits	50 00	38 7
Total	$ 657 00	$ 350 5
Operating expenses:		
Contracted services	$ 140 00	$ 151 0
Supplies and materials	25 00	176 1
Communications	30 00	173 5
Total	$ 195 00	$ 500 7
Accounting entity transfer	$ 248 00	$ 248 0
TOTAL EXPENDITURES (Exhibit "C")		$ 1 099 2
YEAR-END APPROPRIATION BALANCE (Exhibit "C")		$ 7
TOTAL APPROPRIATION	$ 1 100 00	$ 1 100 0

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF PRIVATE INVESTIGATORS

STATEMENT OF CHANGES IN FUND BALANCE
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "C"

BALANCE, JULY 1, 1975	$ 1 147 53	
Receipts and additions:		
Revenue (Exhibit "B")	2 660 00	
TOTAL		$ 3 807 53
Deductions:		
Expenditures (Exhibit "B")	$ 1 099 26	
Reverted appropriations (Exhibits "A" and "B")	74	
Prior year expense adjustment	1 00	
Total		1 101 00
BALANCE, JUNE 30, 1976 (Exhibit "A")		$ 2 706 53

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF PROFESSIONAL ENGINEERS AND LAND SURVEYORS

Byron J. Bennet	Bozeman	4-23-78
Maurice E. Guay	Missoula	4-23-81
Robert T. Hafferman	Libby	4-23-77
Don Henen	Great Falls	7- 1-79
Albert T. Kersich	Billings	4-23-80
Alex G. Zbitnoff	Butte	7- 1-77
William T. Tangen	Helena	4-23-77

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF PROFESSIONAL ENGINEERS AND LAND SURVEYORS

BALANCE SHEET - JUNE 30, 1976
EXHIBIT "A"

A S S E T S

Cash in State Treasury	$ 17 592 84	
Accounts receivable - dishonored checks	20 00	
TOTAL		$ 17 612 84

L I A B I L I T I E S A N D F U N D B A L A N C E

Accrued support expenditures	$ 1 024 54	
Reserve for reverted appropriations (Exhibit "C")	882 70	
TOTAL LIABILITIES		$ 1 907 24
FUND BALANCE (Exhibit "C")		15 705 60
TOTAL		$ 17 612 84

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF PROFESSIONAL ENGINEERS AND LAND SURVEYORS

STATEMENT OF REVENUE AND EXPENDITURES
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "B"

REVENUE:		
Licenses		$ 38 778 0
Examinations		60 0
Sale of documents		3 0
TOTAL REVENUE (Exhibit "C")		$ 38 841 0
EXPENDITURES:	BUDGET	ACTUAL
Personal services:		
Wages	$ 12 751 00	$ 13 693 9
Other compensation	3 400 00	2 706 2
Employee benefits	1 539 00	1 773 4
Total	$ 17 690 00	$ 18 173 6
Operating expenses:		
Contracted services	$ 9 876 00	$ 10 193 8
Supplies and materials	2 400 00	1 651 0
Communications	2 400 00	2 201 2
Travel	5 893 00	4 809 2
Other expenses	700 00	790 0
Rent	250 00	318 0
Repairs	150 00	97 0
Total	$ 21 669 00	$ 20 060 2
Equipment	$ 505 00	$ 747 4
Accounting entity transfer	$ 3 528 00	$ 3 528 0
TOTAL EXPENDITURES (Exhibit "C")		$ 42 509 3
YEAR-END APPROPRIATION BALANCE (Exhibit "C")		882 7
TOTAL APPROPRIATION	$ 43 392 00	$ 43 392 0

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF PROFESSIONAL ENGINEERS AND LAND SURVEYORS

STATEMENT OF CHANGES IN FUND BALANCE
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "C"

BALANCE, JULY 1, 1975	$ 22 996 01	
Receipts and additions:		
Revenue (Exhibit "B")	38 841 05	
Total		$ 61 837 06
Deductions:		
Expenditures (Exhibit "B")	$ 42 509 30	
Reverted appropriations (Exhibits "A" and "B")	882 70	
Prior year revenue adjustment	20 00	
Prior year expense adjustment	2 719 46	
Total		46 131 46
BALANCE, JUNE 30, 1976 (Exhibit "A")		$ 15 705 60

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF PROFESSIONAL ENGINEERS AND LAND SURVEYORS

COMMENTS

The dishonored check receivable with a balance of $20.00 should be charged off as expense.

Original appropriation was increased by $1,826.00 on June 29, 1976.

According to R.C.M., Section 66-2339, all professional engineers and surveyors are required to obtain a seal. According to the secretary, this regulation is not being enforced by the Board, and not all professional engineers have obtained a seal.

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF PSYCHOLOGISTS

Ed Shubat	Great Falls	1976
John R. Taylor	Billings	1977
Janet Wollersheim	Missoula	1978

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF PSYCHOLOGISTS

BALANCE SHEET - JUNE 30, 1976
EXHIBIT "A"

A S S E T S

Cash in State Treasury	$ 3 487 8

L I A B I L I T I E S A N D F U N D B A L A N C E

Reserve for reverted appropriations (Exhibit "C")	$ 175 76	
TOTAL LIABILITIES		$ 175 7
FUND BALANCE (Exhibit "C")		3 312 0
TOTAL		$ 3 487 8

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF PSYCHOLOGISTS

STATEMENT OF REVENUE AND EXPENDITURES
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "B"

REVENUE:		
Licenses		$ 3 895 00
Examinations		600 00
TOTAL REVENUE (Exhibit "C")		$ 4 495 00
EXPENDITURES:	BUDGET	ACTUAL
Personal services:		
Wages	$ 543 00	$ 408 16
Employee benefits	65 00	54 27
Total	$ 608 00	$ 462 43
Operating expenses:		
Contracted services	$ 651 00	$ 501 35
Supplies and materials	80 00	161 44
Communications	120 00	150 54
Travel	764 00	756 48
Other expenses	50 00	65 00
Total	$ 1 665 00	$ 1 634 81
Accounting entity transfer	$ 184 00	$ 184 00
TOTAL EXPENDITURES (Exhibit "C")		$ 2 281 24
YEAR-END APPROPRIATION BALANCE (Exhibit "C")		175 76
TOTAL APPROPRIATION	$ 2 457 00	$ 2 457 00

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF PSYCHOLOGISTS

STATEMENT OF CHANGES IN FUND BALANCE
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "C"

BALANCE, JULY 1, 1975	$ 1 546 69	
Receipts and additions:		
Revenue (Exhibit "B")	4 495 00	
Total		$ 6 041 6
Deductions:		
Expenditures (Exhibit "B")	$ 2 281 24	
Reverted appropriations (Exhibits "A" and "B")	175 76	
Prior year expense adjustment	272 62	
Total		2 729 6
BALANCE, JUNE 30, 1976 (Exhibit "A")		$ 3 312 0

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF PSYCHOLOGISTS

COMMENTS

Original appropriation was increased by $312.00 on June 29, 1976.

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF RADIOLOGIC TECHNOLOGISTS

Phil Harston, R.T.	Missoula	7-1-77
Virgil Walker, R.T.	Billings	7-1-79
Reynold Benedetti, R.T.	Great Falls	7-1-78
Kent Boughn, M.D.	Helena	7-1-77
Fred M. Long, M.D.	Great Falls	7-1-78
Allan W. Downs, D.C.	Billings	7-1-78
J. Richard Sims, M.D.	Helena	7-1-79

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF RADIOLOGIC TECHNOLOGISTS

BALANCE SHEET - JUNE 30, 1976
EXHIBIT "A"

A S S E T S

Cash in State Treasury	$ 60 00

L I A B I L I T I E S A N D F U N D B A L A N C E

LIABILITIES -	None
FUND BALANCE (Exhibit "C")	$ 60 00
TOTAL	$ 60 00

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF RADIOLOGIC TECHNOLOGISTS

STATEMENT OF REVENUE AND EXPENDITURES
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "B"

REVENUE:		
Licenses	$ 60 00	
TOTAL REVENUE (Exhibit "C")		$ 60

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF RADIOLOGIC TECHNOLOGISTS

STATEMENT OF CHANGES IN FUND BALANCE
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "C"

BALANCE, JULY 1, 1975	None
Receipts and additions:	
Revenue (Exhibit "B")	$ 60 00
BALANCE, JUNE 30, 1976 (Exhibit "B")	$ 60 00

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF RADIOLOGIC TECHNOLOGISTS

COMMENTS

The fees collected should be refunded since the Board of Radiologic Technologists does not have the authority to collect fees until October 1976.

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF REAL ESTATE

George Lackman	Helena	1977
James A. Burgess	Butte	1978
Arthur Dickoff	Great Falls	1977
Robert T. Cummins	Helena	1980
Morris Camrud	Billings	1979

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF REAL ESTATE

BALANCE SHEET - JUNE 30, 1976
EXHIBIT "A"

A S S E T S

Cash in State Treasury	$131 238 09	
Deferred accounts receivable	120 00	
Accounts receivable - dishonored checks	551 00	
Inter-entity loans receivable	1 200 00	
TOTAL		$133 109 09

L I A B I L I T I E S A N D F U N D B A L A N C E

Accrued support expenditures	$ 3 806 46	
Reserve for reverted appropriations (Exhibit "C")	22 038 32	
Inter-entity loans payable	600 00	
Reserve for deferred accounts receivable	120 00	
Uncleared collections	30 00	
TOTAL LIABILITIES		$ 26 594 78
FUND BALANCE (Exhibit "C")		106 514 31
TOTAL		$133 109 09

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF REAL ESTATE

STATEMENT OF REVENUE AND EXPENDITURES
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "B"

REVENUE:		
Licenses		$116 559 00
Examinations		49 960 00
Sale of documents		11 260 60
Adult education		34 336 50
Notice of Intention		550 00
TOTAL REVENUE (Exhibit "C")		$212 666 10
EXPENDITURES:	BUDGET	ACTUAL
Personal services:		
Wages	$ 56 895 00	$ 57 909 13
Other compensation	2 875 00	1 482 50
Employee benefits	7 375 00	7 687 88
Total	$ 67 145 00	$ 67 079 51
Operating expenses:		
Contracted services	$ 62 304 00	$ 38 498 36
Supplies and materials	13 797 00	19 912 08
Communications	3 750 00	6 502 75
Travel	20 798 00	14 873 60
Other expenses	2 500 00	954 29
Rent	2 000 00	2 946 50
Repairs and maintenance	150 00	233 10
Total	$105 299 00	$ 83 920 68
Equipment	$ 1 300 00	$ 705 49
Accounting entity transfer	$ 17 993 00	$ 17 993 00
TOTAL EXPENDITURES (Exhibit "C")		$169 698 68
YEAR-END APPROPRIATION BALANCE (Exhibit "C")		22 038 32
TOTAL APPROPRIATION	$191 737 00	$191 737 00

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF REAL ESTATE

STATEMENT OF CHANGES IN FUND BALANCE
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "C"

BALANCE, JULY 1, 1975	$ 86 573 73	
Receipts and additions:		
Revenue (Exhibit "B")	212 666 10	
Prior year revenue adjustment	(75 00)	
Total		$299 164 83
Deductions:		
Expenditures (Exhibit "B")	$169 698 68	
Reverted appropriations (Exhibits "A" and "B")	22 038 32	
Prior year expense adjustment	913 52	
Total		192 650 52
BALANCE, JUNE 30, 1976 (Exhibit "A")		$106 514 31

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL AND OCCUPATIONAL LICENSING

BOARD OF REAL ESTATE

COMMENTS

The accounts receivable for the dishonored check in the amount of $551.00 should be written off as only two old checks totalling $150.00 could be located.

The deferred accounts and reserve for deferred accounts receivable in the amount of $120.00 should be written of as the receivable is not known.

The inter-entity loan receivable of $1,200.00 and inter-entity loan payable of $600.00 should be adjusted to zero. On September 15, 1975 journal entry # 15 was made to charge the amount off; however, instead the receivable was increased by $600.00, and a payable entered on the Central Services records.

Suit was filed by Clyde L. Gett and Diane Gett vs. the Board of Real Estate. The case concerns the rights of out-of-state brokers to be granted equivalency to take the brokers exam and to practice in Montana under rules adopted by the Board. The plaintiffs are asking $45,000 for loss of income in dollar damages. Current status is that the change of venue has been granted in moving the case from Missoula to Helena. The financial liability would include the claim for loss of income and attorney fees, estimated at $1,500 for District Court action.

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF SANITARIANS

Ed Stow	Billings	7-1-77
Kenneth B. Read	Missoula	7-1-78
Terrence D. Carmody	Helena	7-1-79

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF SANITARIANS

BALANCE SHEET - JUNE 30, 1976
EXHIBIT "A"

A S S E T S

Cash in State Treasury	$ 2 396 85	
Transfer to STIP - principal	2 015 10	
TOTAL		$ 4 411 95

L I A B I L I T I E S A N D F U N D B A L A N C E

Reserve for reverted appropriations (Exhibit "C")	$ 163 45	
TOTAL LIABILITIES		$ 163 45
FUND BALANCE (Exhibit "C")		4 248 50
TOTAL		$ 4 411 95

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF SANITARIANS

STATEMENT OF REVENUE AND EXPENDITURES
FOR FISCAL YEAR ENCED JUNE 30, 1976
EXHIBIT "B"

REVENUE:		
Licenses		$ 1 275 00
Examinations		280 00
Investment earnings		145 06
TOTAL REVENUE (Exhibit "C")		$ 1 700 06
EXPENDITURES:	BUDGET	ACTUAL
Personal services:		
Wages	$ 243 00	$ 364 86
Employee benefits	38 00	44 84
Other compensation	340 00	
Total	$ 621 00	$ 409 70
Operating expenses:		
Contracted services	$ 200 00	$ 168 30
Supplies and materials	35 00	75 07
Communications	40 00	53 18
Travel	260 00	292 30
Other expenses	24 00	18 00
Total	$ 559 00	$ 606 85
Accounting entity transfer	$ 169 00	$ 169 00
TOTAL EXPENDITURES (Exhibit "C")		$ 1 185 55
YEAR-END APPROPRIATION BALANCE (Exhibit "C")		$ 163 45
TOTAL APPROPRIATION	$ 1 349 00	$ 1 349 00

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF SANITARIANS

STATEMENT OF CHANGES IN FUND BALANCE
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "C"

BALANCE, JULY 1, 1975	$ 3 942 44	
Receipts and additions:		
Revenue (Exhibit "B")	1 700 06	
Prior year revenue adjustment	(20 00)	
Total		$ 5 622 50
Deductions:		
Expenditures (Exhibit "B")	$ 1 185 55	
Reverted appropriations (Exhibits "A" and "B")	163 45	
Prior year expense adjustment	25 00	
Total		1 374 00
BALANCE, JUNE 30, 1976 (Exhibit "A")		$ 4 248 50

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF SANITARIANS

COMMENTS

Investment is the ownership of two units of STIP set up at market value of $1,007.55 per unit on April 3, 1975 for a total of $2,015.10.

The Board of Investments advised the Board on August 18, 1976 that there is no authorization for them to invest monies for any agency. Therefore, the Legislative Auditor recommended that all investment income earned be credited to the General Fund.

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF SPEECH PATHOLOGIST AND AUDIOLOGY

Shirley DeVoe	Helena	1978
Charles Parker	Missoula	1978
Darrel Micken	Bozeman	1977
Jeannie Holtz	Helena	1976
Lyle Grayson	Billings	1979

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF SPEECH PATHOLOGIST AND AUDIOLOGY

BALANCE SHEET - JUNE 30, 1976
EXHIBIT "A"

A S S E T S

Cash in State Treasury	$ 4 751

L I A B I L I T I E S A N D F U N D B A L A N C E

Accrued support expenditures	$ 339 70	
Reserve for reverted appropriations (Exhibit "C")	5 121 86	
TOTAL LIABILITIES		$ 5 461
FUND BALANCE (Exhibit "C")		(710
TOTAL		$ 4 751

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF SPEECH PATHOLOGIST AND AUDIOLOGY

STATEMENT OF REVENUE AND EXPENDITURES
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "B"

	BUDGET	ACTUAL
REVENUE:		
Licenses		$ 7 230 00
TOTAL REVENUE (Exhibit "C")		$ 7 230 00
EXPENDITURES:		
Personal services:		
Wages	$ 487 00	$ 700 00
Employee compensation	75 00	83 63
Other compensation	1 075 00	
Total	$ 1 637 00	$ 783 63
Operating expenses:		
Contracted services	$ 2 700 00	$ 319 35
Supplies and materials	450 00	255 02
Communications	300 00	158 39
Travel	1 900 00	1 301 75
Total	$ 5 350 00	$ 2 034 51
Equipment	$ 129 00	
Accounting entity transfer	$ 824 00	
TOTAL EXPENDITURES (Exhibit "C")		$ 2 818 14
YEAR-END APPROPRIATION BALANCE (Exhibit "C")		5 121 86
TOTAL APPROPRIATION	$ 7 940 00	$ 7 940 00

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF SPEECH PATHOLOGIST AND AUDIOLOGY

STATEMENT OF CHANGES IN FUND BALANCE
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "C"

BALANCE, JULY 1, 1975		None
Receipts and additions:		
Revenue (Exhibit "B")		$ 7 230 00
Total		$ 7 230 00
Deductions:		
Expenditures (Exhibit "B")	$ 2 818 14	
Reverted appropriations (Exhibits "A" and "B")	5 121 86	
Total		7 940 00
BALANCE, JUNE 30, 1976 (Exhibit "A")		$ (710 00)

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF VETERINARIANS

R. D. Painter, D.V.M.	Helena	1977
Jack L. Rea, D.V.M.	Three Forks	1978
W. W. Hawkins, D.V.M.	Dillon	1976
Fred J. Alderkin, D.V.M.	Hot Springs	1979
E. Wayne Boyd, D.V.M.	Billings	1980
Douglas Delaney	Grass Range	1980

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF VETERINARIANS

BALANCE SHEET - JUNE 30, 1976
EXHIBIT "A"

A S S E T S

Cash in State Treasury	$ 5 161 8

L I A B I L I T I E S A N D F U N D B A L A N C E

Accrued support expenditures	$ 132 30	
Reserve for reverted appropriations (Exhibit "C")	3 365 80	
TOTAL LIABILITIES		$ 3 498 1
FUND BALANCE (Exhibit "C")		1 663 7
TOTAL		$ 5 161 8

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF VETERINARIANS

STATEMENT OF REVENUE AND EXPENDITURES
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "B"

REVENUE:		
Licenses		$ 5 090 00
Examinations		2 025 00
TOTAL REVENUE (Exhibit "C")		$ 7 115 00
EXPENDITURES:	BUDGET	ACTUAL
Personal services:		
Wages	$ 2 449 00	$ 1 059 68
Employee benefits	269 00	132 25
Total	$ 2 718 00	$ 1 191 93
Operating expenses:		
Contracted services	$ 3 328 00	$ 1 337 99
Supplies and materials	250 00	431 02
Communications	450 00	595 91
Travel	1 490 00	1 533 35
Repairs and maintenance	20 00	
Other expenses	100 00	
Total	$ 5 638 00	$ 3 898 27
Equipment	$ 100 00	
Accounting entity transfer	$ 647 00	$ 647 00
TOTAL EXPENDITURES (Exhibit "C")		$ 5 737 20
YEAR-END APPROPRIATIONS (Exhibit "C")		3 365 80
TOTAL APPROPRIATION	$ 9 103 00	$ 9 103 00

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF VETERINARIANS

STATEMENT OF CHANGES IN FUND BALANCE
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "C"

BALANCE, JULY 1, 1975	$ 3 925 66	
Receipts and additions:		
Revenue (Exhibit "B")	7 115 00	
Total		$ 11 040 66
Deductions:		
Expenditures (Exhibit "B")	$ 5 737 20	
Reverted appropriations (Exhibits "A" and "B")	3 365 80	
Prior year expense adjustment	273 95	
Total		9 376 95
BALANCE, JUNE 30, 1976 (Exhibit "A")		$ 1 663 71

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF WARM AIR HEATING,
VENTILATION AND AIR CONDITIONING

Ronald Matteuci	Helena	7-18-77
Robert C. Patterson	Great Falls	7-18-78
W. James Kembel	Helena	7-18-79
Jack E. McLees	Bozeman	7-18-77
Thomas Selleck	Helena	7-18-79
Harry Garberg	Billings	7-18-78
Timothy J. Meloy	Helena	7-18-79

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF WARM AIR HEATING,
VENTILATION AND AIR CONDITIONING

BALANCE SHEET - JUNE 30, 1976
EXHIBIT "A"

A S S E T S

Cash in State Treasury	$ 23 121 93	
Accounts receivable - dishonored checks	3 720 00	
TOTAL		$ 26 841 93

L I A B I L I T I E S A N D F U N D B A L A N C E

Reserve for reverted appropriations (Exhibit "C")	$ 1 363 93	
TOTAL LIABILITIES		$ 1 363 93
FUND BALANCE (Exhibit "C")		25 478 00
TOTAL		$ 26 841 93

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF WARM AIR HEATING,
VENTILATION AND AIR CONDITIONING

STATEMENT OF REVENUE AND EXPENDITURES
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "B"

REVENUE:		
Licenses		$ 33 465 00
TOTAL REVENUE (Exhibit "C")		$ 33 465 00
EXPENDITURES:	BUDGET	ACTUAL
Personal services:		
Wages	$ 1 298 00	$ 1 280 71
Other compensation	1 900 00	1 000 00
Employee benefits	163 00	163 97
Total	$ 3 361 00	$ 2 444 68
Operating expenses:		
Contracted services	$ 912 00	$ 1 131 15
Supplies and materials	500 00	371 06
Communications	300 00	272 38
Travel	2 000 00	1 669 80
Other expenses	50 00	20 00
Total	$ 3 762 00	$ 3 464 39
Accounting entity transfer	$ 714 00	$ 714 00
Equipment	$ 150 00	
TOTAL EXPENDITURES (Exhibit "C")		$ 6 623 07
YEAR-END APPROPRIATION BALANCE (Exhibit "C")		1 363 93
TOTAL APPROPRIATION	$ 7 987 00	$ 7 987 00

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF WARM AIR HEATING,
VENTILATION AND AIR CONDITIONING

STATEMENT OF CHANGES IN FUND BALANCE
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "C"

BALANCE, JULY 1, 1975	None	
Receipts and additions:		
Revenue (Exhibit "B")	$ 33 465 00	
Total		$ 33 465 0
Deductions:		
Expenditures (Exhibit "B")	$ 6 623 07	
Reverted appropriations (Exhibits "A" and "B")	1 363 93	
Total		7 987 0
BALANCE, JUNE 30, 1976 (Exhibit "A")		$ 25 478 0

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF WARM AIR HEATING,
VENTILATION AND AIR CONDITIONING

COMMENTS

The accounts receivable for dishonored checks of $3,270.00 are checks on which "stop payment" was ordered due to litigation, and they should be written back against receipts or fund balance.

A suit has been filed by Petrolane Incorporation, Petrolane-Midland Gas Service, Inc., and John A. Brown as plaintiffs and Montana-Dakota Utilities Co., a Corporation, and Warren Eugene Satterlee as Intervenors vs. the Board of Warm Air Heating, Ventilation and Air Conditioning. The case concerns the constitutionality of Chapter No. 504 of the 1975 Session Laws. If the Court orders that all monies received are to be refunded, the Board will be short $6,623.07 expended for operation of the Board.

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF WATER WELL CONTRACTORS

Wesley Lindsay	Clancy	7-1-79
Orrin Ferris	Helena	By law
Ted Benes	Fishtail	7-1-77
Ben Wake	Helena	By law
Pete Norbeck	Butte	

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF WATER WELL CONTRACTORS

BALANCE SHEET - JUNE 30, 1976
EXHIBIT "A"

A S S E T S

Cash in State Treasury	$ 16 569 32	
Accounts receivable - dishonored checks	15 00	
Federal securities	8 000 00	
TOTAL		$ 24 584 32

L I A B I L I T I E S A N D F U N D B A L A N C E

Accrued support expenditures	$ 434 65	
Reserve for reverted appropriations (Exhibit "C")	602 07	
TOTAL LIABILITIES		$ 1 036 72
FUND BALANCE (Exhibit "C")		23 547 60
TOTAL		$ 24 584 32

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF WATER WELL CONTRACTORS

STATEMENT OF REVENUE AND EXPENDITURES
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "B"

REVENUE:		
Licenses		$ 7 750 00
Sale of documents		76 00
Interest income		613 00
TOTAL REVENUE (Exhibit "C")		$ 8 439 00
EXPENDITURES:	BUDGET	ACTUAL
Personal services:		
Wages	$ 3 815 00	$ 3 141 49
Other compensation	300 00	262 50
Employee benefits	508 00	317 82
Total	$ 4 623 00	$ 3 721 81
Operating expenses:		
Contracted services	$ 1 000 00	$ 611 91
Supplies and materials	260 00	452 76
Communications	200 00	214 70
Travel	1 460 00	2 051 50
Repairs	20 00	27 25
Other expenses	69 00	
Total	$ 3 009 00	$ 3 358 12
Equipment	$ 50 00	
Accounting entity transfer	$ 536 00	$ 536 00
TOTAL EXPENDITURES (Exhibit "C")		$ 7 615 93
YEAR-END APPROPRIATION BALANCE (Exhibit "C")		602 07
TOTAL APPROPRIATION	$ 8 218 00	$ 8 218 00

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF WATER WELL CONTRACTORS

STATEMENT OF CHANGES IN FUND BALANCE
FOR FISCAL YEAR ENDED JUNE 30, 1976
EXHIBIT "C"

BALANCE, JULY 1, 1975	$ 23 332 74	
Receipts and additions:		
Revenue (Exhibit "B")	8 439 00	
Total		$ 31 771 74
Deductions:		
Expenditures (Exhibit "B")	$ 7 615 93	
Reverted appropriations (Exhibits "A" and "B")	602 07	
Prior year expense adjustment	6 14	
Total		8 224 14
BALANCE, JUNE 30, 1976 (Exhibit "A")		$ 23 547 60

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

BOARD OF WATER WELL CONTRACTORS

COMMENTS

The returned check receivable of $15.00 should be charged off because only check located is stale dated and will not be collected.

The Board has an investment of $8,000.00 in U. S. Treasury notes due August 15, 1977, earning 7.75% interest.

The Board of Investments advised the Board on August 18, 1976 that there is no authorization for them to invest monies for any agency. Therefore, the Legislative Auditor recommended that all investment income earned be credited to the General Fund.

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1976

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF ACCOUNTING:

The financial transactions of the boards are recorded in General Funds of the State of Montana. Each board has a fund with the State Treasurer.

The accounts of the boards are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operation of each fund is accounted for by providing a separate set of self-balancing accounts which comprise its assets, liabilities, reserve, fund balances, revenues and expenditures.

A modified accrual basis of accounting is being used under which a liability is set up for accrued support expenditures in order to reserve that portion of the applicable appropriation.

LEASES:

The office space at LaLonde Building, Helena, Montana is being leased from Milton O. and Edna B. Anderson for a period of 72 months at $1,014.13 per month. The lease expires June 30, 1978. Room No. 1 is rented at $65.00 per month, and the storage room in the basement at $33.34 per month. The leasee shall not assign or sublet except to another branch of the State of Montana, without consent. The lease is subject to an escalator clause regarding property taxes.

The office space at Suite 100, Professional Building, Great Falls, Montana, is leased for 19 months at $85.00 per month, from Nilson Enterprises, Inc. This lease expires October 30, 1976.

INVENTORIES:

Inventories are expensed at the time of purchase.

GENERAL FIXED ASSETS:

Assets purchased are recorded as expenditures in the various funds in the year of purchase or encumbrance.

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1976

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

VACATION AND SICK PAY:

The value of unused vacation and unused sick leave accumulated by employees is not recorded as a liability. Each permanent employee can accumulate and carry over a maximum of two years' vacation into a new calendar year. Unused accumulated vacation and sick leave (on a 25% basis) is redeemed in cash upon termination of employment.

RETIREMENT PLANS:

Employees of the Department of Professional & Occupational Licensing are covered by the Public Employees Retirement System. The plan involves matching amounts paid by the eligible employee and the employer.

APPROPRIATION:

The budget is earmarked appropriations in which all the expenditures are from receipts collected by the various boards. No general fund revenues are appropriated. The unused year-end appropriation balance can be used in the following year and the balance is set up in reserve for reverted appropriations.

Several boards had supplemental budget requests which are funds taken from their 1977 appropriation, thus decreasing their 1977 appropriation. It will require a request from the legislative assembly to replenish these funds.

The Board of Dentists received a budget addition to buy equipment.

AGENCY REPLY

STATE OF MONTANA

DEPARTMENT OF PROFESSIONAL & OCCUPATIONAL LICENSING

HELENA, MONTANA 59601

HOMAS L. JUDGE
OVERNOR

ED CARNEY
DIRECTOR
LALONDE BUILDING
(406) 449-3737

October 21, 1976

OCT 21

MONTANA LEGISLATIVE AUDITOR

To: Morris L. Brusett, Legislative Auditor
Office of the Legislative Auditor
State Capitol
Helena, Mt. 59601

From: Ed Carney

Re: Department Comments on Audit Report by Misfeldt and Garnett

You will find attached the comments on the above audit report delivered to this office from Clarence Misfeldt on October 7, 1976. The format is as requested in your letter of October 8th.

Of the fourteen recommendations made in the audit, we agree with eleven of the recommendations, disagree with two recommendations, and partial disagreement with one recommendation. The audit will prove helpful to the department in the guidance we have received and beneficial to the individual boards, licensees and public we serve.

If you or the committee should have any questions on the department comments, please feel free to contact me for clarification.

AUDIT REPORT RECOMMENDATION:

1. INCOMING MAIL

RECOMMENDATION
In order to improve internal control, we would recommend that all mail be opened by Central Services. This person would segregate mail by boards, stamp all checks "for deposit only", run tape on the receipts by board, attach the tape to each board's mail, and record the total receipts by board in a daily journal. The subsequent procedures would be identical to those presently followed up to the deposit being prepared. The office manager should then compare the board's deposits with the receipts ledger maintained by the person who opens the mail to insure that the deposits are being made on a timely basis.

DEPARTMENT COMMENT:
Partial disagreement with the recommendation. The information and internal control would be helpful, but if implemented it would cost employee time of an undetermined amount. Each checking or paper handling process comes at a cost in dollars and for a three dollar renewal (lowest in the department at the present time), a minimum amount of time can be expended. As presented in the recommendation, the amount of time in running a tape, stamping of the check (for deposit only), recording the total daily receipts by board and check by central services would all be additional time expended. Present budget does not project this additional cost of an undetermined amount for this work. Is the better internal control worth the amount of money it would cost? I am not convinced at this time, that it is. I am willing to give this recommendation a trial period of time on an experimental basis so some yearly costs may be projected. The mechanics would have to be worked out as well as the time period. Factors other than cost which must be considered are: slower service to the public (delay in getting mail to the desk where it may be answered), possibility of losing mail or money from the many varied sources in the opening process, problem of walk-in business off the street and referral from board office to Central Services to pay money (inconvenience to the public). It is my belief that no larger portion of renewal money or other revenue should be expended for the bookkeeping function than necessary to adequately provide a record of the funds received. Confidentiality of mail must be considered. More people handling mail creates greater exposure.

AUDIT REPORT RECOMMENDATION:

2. CASH RECEIPTS

A prenumbered three copy receipt form should be used by each board for cash receipts. One copy would be given to the licensee at the time of payment. The second copy would be attached to the applicable deposit report thereby backing up the cash total. The third copy would be retained by the board secretary. All copies of voided receipts should be retained.

DEPARTMENT COMMENT:
Agree with the recommendation.

On October 12, 1976, a memo was given to all employees concerning a uniform method of handling cash receipts. The month of November will be used to see if compliance is being achieved on a uniform basis. The cost of three copy receipts will be investigated from various sources and in the meantime, we will use the present receipt books.

AUDIT REPORT RECOMMENDATION:

3. ACCOUNTING CONTROLS

RECOMMENDATION
All board secretaries should be instructed in the use of the SBAS sytem. Major emphasis should be placed on the reports which pertain to income. Then the board secretaries could keep a reconciliation between their ledgers and the SBAS Form 631.

DEPARTMENT COMMENTS:
Agree with the recommendation. This is a recommendation in which we request the assistance of this committee and we request the list of expenditures be on a board by board basis. This would help us in explaining SBAS to 146 citizen board members. Any assistance towards the end of making SBAS work for us instead of us working for SBAS would be appreciated. We have tried to get a monthly statement of each boards income, expenses, balance in the appropriation and earmarked revenue account on one sheet of paper. We failed and as a result Central Services works this information up from various sheets to produce a financial report for the various boards at their meetings.

AUDIT REPORT RECOMMENDATION:

4. REFUNDS

RECOMMENDATION
All boards should adopt a uniform method of handling refunds and keep a separate file containing all refunds for the year. Board secretaries should be notified when the refunds are actually paid.

DEPARTMENT COMMENT:
Agree with the recommendation. This was handled in the same October 12, 1976 memo which was previously mentioned. We do question whether it is necessary to have another paper transmitted from Central Services notifying that the refund was actually paid. Is it not adequate that the refund was requested and processed through Central Services for payment?

AUDIT REPORT RECOMMENDATION:

5. RECONCILIATION OF INCOME

RECOMMENDATION
All board secretaries should be trained in reconciling their monthly and year-to-date earnings to SBAS forms 631 and 632. Dishonored checks should be reconciled monthly. Board secretaries should be advised of all non-warrant transfers and journal vouchers affecting their board.

DEPARTMENT COMMENT:
Agree with the recommendation. Handled in October 12, 1976 memo.

AUDIT REPORT RECOMMENDATION:

6. VOIDED LICENSES

RECOMMENDATION
All boards should adopt the same method of accounting for voided licenses or registration slips. A special file should be maintained by each board to account for all voided licenses or registration slips for the year. A separate file should be kept for each year.

DEPARTMENT COMMENTS:
Agree with recommendation. A memo will be issued on this item within the next ten days. We will include renewals along with licenses for our compliance. It will be maintained on a fiscal year basis.

AUDIT REPORT RECOMMENDATION:

7. RENEWALS SYSTEM

RECOMMENDATION:
All boards should use similar prenumbered renewal forms. Information relevant to each board could be printed separately on their individual forms. The first copy would be the renewal notice which is sent to the licensee. There should also be a "reminder copy" in case the fee is not received by a certain date. The form would also have three copies of a renewal license with two copies to be sent to the licensee upon payment of the fee. The third copy would be kept on file and it would indicate the day payment was received. An alphabetical card file should be maintained showing the renewal number and date payment was received in addition to all other pertinent license information.

DEPARTMENT COMMENT:
Disagree with the recommendation. It would be my judgement that authority for full implementation of this recommendation does not fall into authority granted by the Legislature to the department in Sections 82A-108 or 82A-1603. At one time, we entertained the desire for one renewal form for all boards, some states do this, but I ran into strong opposition from the various boards and I discovered at that time that each board has a strong desire for individuality. We presently use three and four copy renewal forms and a five copy form would be more costly. The largest board (nursing) uses the computer forms and computers do not change easily or cheaply. Some boards require pocket size cards, others require a renewal of a specific size to enable it to be affixed to the original license. Therefore, the implementation of this recommendation would be difficult.

The present system, although not uniform, has been evolved by gradual change on a board-by-board basis and I would hesitate to make the drastic change proposed here.

AUDIT REPORT RECOMMENDATION:

8. RENEWALS -- TIMING AND USE OF PERSONNEL

RECOMMENDATION
The boards should propose to the Legislature a change to stagger the renewal date for the larger boards. This could be achieved by making licenses good for more than one year or by having quarterly or semi-annual renewal dates for licenses. For example, one fourth of the nurses would renew on April 30th, June 30th, September 30 and December 31st.

There would still be a secretary appointed for each board. However, the Director could temporarily assign board secretaries who were not processing their own renewals to assist those who needed help.

DEPARTMENT COMMENT:
Agree with recommendation. Another alternative to the board-by-board approach would be general authority to the department to implement changes in renewal dates and periods of validity of each renewal on a basis of providing a more uniform flow of work within the department. In some licensing areas no change would be contemplated, in others some change could be implemented in some categories where feasible and after consultation with a given board. Where the renewal fees are not in excess of $25 per year it could be provided that renewal need be done only every two or three years. Under the present law, we are restricted in movement of people because the bulk of renewals take place in June and December so everyone is busy with their own particular boards. Individual boards will generally resist any change from the present procedure. Drivers licenses were changed to a longer period of time and where the renewal is more or less an automatic process, the validity of the renewal can be extended to over a one year period and provide a savings in time and material. It could lead to a slowing of the increased cost of an individual renewal.

AUDIT REPORT RECOMMENDATION:

9. SEPARATION OF DUTIES

RECOMMENDATION
Personnel assigned to Central Services should not be assigned the responsibilities of any of the boards.

DEPARTMENT COMMENT:

Disagree with the recommendation. In a larger department it could be a valid recommendation, but not here in my opinion. It has been tried in the past and it is my considered opinion that we are presently better utilizing the time of each employee under the present procedure of assigning boards to Central Service personnel. If productivity per employee is a valid consideration, then I believe each employee should be challenged as to that individuals potential to do more than one little narrow area of work. Some consideration must be given to the individual employee's right to have a job which is challenging and yet not completely routine.

AUDIT REPORT RECOMMENDATION

10. FIXED ASSETS

RECOMMENDATION
We recommend that the Department of Professional and Occupational Licensing:

1. Take a complete annual inventory of its fixed assets, update the control cards for any changes during the year that were not properly recorded.

2. Keep control cards updated for all changes when they occur.

3. Require proper authorization for disposal or transferring of assets.

DEPARTMENT COMMENT:
Agree with recommendation. This is the standard operating procedure for the department. Section 82A-117 has been the guideline on the various boards property at the time of reorganization, property purchased by a board since that time has been utilized by that board for its purposes as long as a need exists. It is not clear in my mind if property purchased after reorganization belongs to a board or the department, can you clarify this point? No problem exists with the annual inventory and the update of location of equipment. Concern exists concerning proper authorization for disposal or transferring of assets. Does this mean between boards or with other agencies of state government? Property not needed by this department has been disposed of in accord with Section 82-1914. Property traded in on other or new equipment has been handled by requisition and the issuance of a purchase requisition. We have not charged each board with the fair market value of each piece of equipment that it may be presently using and purchased by some other board and listed it as belonging to the board or boards presently using the equipment on the inventory sheets. We merely show the location of the piece of equipment in one of the rooms and no further entry is made on the inventory cards. Are we obligated to value used equipment and charge it to boards presently using it and credit the value to board which originally purchased the equipment? If so, I take exception with item 3 of this recommendation. We have tried to use the equipment wherever the need exists and not track each piece of equipment with a detailed accounting.

AUDIT REPORT RECOMMENDATION:

11. TRAVEL EXPENSES

RECOMMENDATION
We recommend that the department designate one employee to examine and process all the travel expense claims for allowable reimbursement on a twice monthly basis.

DEPARTMENT COMMENT
Agree with the recommendation. This recommendation will be implemented within two weeks. A back-up person will be designated so that travel claims may be processed during vacation and sickness periods.

AUDIT REPORT RECOMMENDATION:

12. BAD OR DISHONORED CHECKS

RECOMMENDATION
A uniform policy should be established on how to handle bad or dishonored checks. A register should be maintained by each secretary showing the name, the amount, revenue ID number, date of notification, date of recovery, and the date it was turned over to Central Services for processing.

DEPARTMENT COMMENT:
Agree with the recommendation. This point was handled in the October 12, 1976 memo and a check will be made during November to assure compliance.

AUDIT REPORT RECOMMENDATION:

13. FILES

RECOMMENDATION
All licensee records should be in fireproof files. At present only two boards have such, and two others have safes. The cost of purchasing fireproof files for each board could be excessive. A possible alternative could be to have all permanent licensee information put on microfilm. The existing fireproof files and safes could then be used to safeguard the card files maintained by each board.

DEPARTMENT COMMENT:
Agree with the recommendation. The cost of fireproof files for all licensee records would be excessive and consideration is being given to microfilm essential records. Generally, the essential data on a given licensee is on his or her card file. A suitable means of storing these files has not been devised, but we can do a better job of safeguarding essential records. During the next three months we will investigate the possible alternatives.

AUDIT REPORT RECOMMENDATION:

14. INITIAL RECORDING OF REVENUE

RECOMMENDATION
A uniform system should be implemented and all board secretaries should be trained in maintaining a ledger. Large boards which have numerous renewals in a short period of time would not be required to make a line entry for each renewal. They would show a batch number corresponding to a group of renewals which would be stored together and appropriately labeled. Receipts for initial applications for licenses should be reviewed to insure that a file has been created pursuant to Section 66-1019, R.C.M. 1947

DEPARTMENT COMMENT
Agree with the recommendation. This point was covered in the October 12, 1976 memo. During the month of November, we will work on the full implementation of this recommendation. The consolidation of revenue identification numbers will be implemented on a board-by-board basis. Specific board laws like Section 66-1019 will be reviewed to insure compliance with the applicable law.